OSSEO AREA SCHOOLS

ISD 279

Agenda Independent School District 279 School Board	Regular Business Meeting Educational Service Center - Board Room 11200 93rd Ave N Maple Grove, MN 55369 Tuesday, November 21, 2023 6:00 PM

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

This regular meeting of the Osseo School Board is being conducted the Board Room of the Educational Service Center, and is open to the public. The meeting can be monitored electronically by streaming online at district279.org/info-center/school-board (Watch Livestream). An archived recording will also be available on the district website.

Agenda Items

1. Call to Order and Roll Call
   Jackie Mosqueda-Jones, Board Chair
2. Pledge of Allegiance
3. Additions to Agenda
4. Acceptance of Agenda
5. Student Performance: Cast members of Maple Grove Senior High School's Chicago production
6. Recognitions
7. Student School Board Representative Reports
8. Presentation: Building a Better Future Referendum Results and Communication Plan Summary 4
   Kay Villella, Executive Director of Community Relations
9. Audience Opportunity to Address the School Board
10. Superintendent's Report
    Dr. Kim Hiel, Superintendent
11. School Board Reports
12. Consent Agenda
    A. Minutes of the regular meeting of October 24, 2023 20
    B. Minutes of the special meeting of November 14, 2023 26
    C. Financial reports for the month of October 2023 27
    D. Payment of items for the month of October 2023 36
    E. Extended Educational Trips 70
    F. Fundraisers

G. Acceptance of the 2023-2024 American Recover Plan (ARP) Equity Loan Forgiveness and Retention Incentive Grant in the amount of $60,000 and authorize an expenditure and budget appropriation in the amount of $60,000. 78
H. Acceptance of the 2023-2024 Elementary and Secondary School Education Relief (ESSER) III Fund - 90% Formula Allocation Grant Amended in the amount of $26,568 and authorize an expenditure and budget appropriation in the amount of $26,568. 80
I. Acceptance of the 2023-2024 Elementary and Secondary School Education Relief (ESSER) III Fund - 90% Learning Loss Grant Amended in the amount of $6,642 and authorize an expenditure and budget appropriation in the amount of $6,642. 82
J. Acceptance of the 2023-2024 Compensatory Grant in the amount of $23,219,680 and authorize an expenditure and budget appropriation in the amount of $23,219,680. 90
K. Acceptance of the 2023-2024 Grow Your Own - Pathways for Adults Grant in the amount of $150,000 and authorize an expenditure and budget appropriation in the amount of $150,000. 120
L. Acceptance of the 2023-2024 Grow Your Own - Pathways for Students Grant in the amount of $69,978 and authorize an expenditure and budget appropriation in the amount of $69,978. 122
M. Acceptance of the 2023-2024 Park Center Senior High BARR Center Network for School Improvement Grant in the amount of $2,500 and authorize an expenditure and budget appropriation in the amount of $2,500. 124
N. Acceptance of the 2023-2024 Title I Grant in the amount of $3,704,530 and authorize an expenditure and budget appropriation in the amount of $3,704,530. 126
O. Acceptance of the 2023-2024 Title IV Grant in the amount of $283,047 and authorize an expenditure and budget appropriation in the amount of $283,047. 133
P. Acceptance of the 2023-2024 NWSISD ZW Magnet School Grant in the amount of $337,660 and authorize an expenditure and budget appropriation in the amount of $337,660. 136
Q. Acceptance of the 2023-2024 Long-term Facilities Maintenance Grant in the amount of $21,655,012 and authorize an expenditure and budget appropriation in the amount of $21,665,012. 138
R. Personnel 140
S. Certificate regarding contest of special election 143
T. Lobbyist contract approval 144
U. Long-term Facilities Maintenance (LTFM) Award: Rush Creek Elementary School Alterations/Mechanical Upgrades 148
V. Nutrition Services Department purchase of food truck 276
13. Presentation: Fiscal Year 2023 Financial Audit Results 304
John Morstad, Executive Director of Finance and Operations and Jim Eichten, Principal Partner with MMKR
14. Action Items
A. Acceptance of Fiscal Year 2023 Audit Report
John Morstad, Executive Director of Finance and Operations
I. FY 2023 Financial Management Report 318
II. FY 2023 Annual Comprehensive Financial Report
III. FY 2023 Special Purpose Report

B. Building a Better Future Bid Award: Brooklyn Middle School Restoration and Remodel 570
John Morstad, Executive Director of Finance and Operations
C. Second Reading of Board Policies Affected by the 2023 Legislative Session
Amy Moore, General Counsel
I. Series 100-School Board
a. Policy/Procedure 102-Equal Opportunity and Prohibition Against Discrimination, Harassment and Violence 630
II. Series 400-Personnel
a. Procedure 406-Public and Private Personnel Data 640
b. Policy/Procedure 418-Drug-free Workplace 644
c. Procedure 419-Tobacco-free Environment 649
d. Policy 435-Qualification of Personnel 651
III. Series 500-Students
a. Policy/Procedure 506-Student Discipline 652
b. Policy/Procedure 507-Corporal Punishment and Prone Restraint 666
c. Policy/Procedure 514-Students - Bullying and Hazing Prohibition 669
d. Policy 515-Protection and Privacy of Education Records and Data 675
e. Procedure 532-Use of Peace Officers and Crisis Teams to Remove Students from School Grounds 677
f. Policy/Procedure 541-Chemical Use/Abuse 680
g. Policy/Procedure 543-Use of Restrictive Procedures as Behavioral Interventions 685
h. Policy 544-School Meals 690
IV. Series 900-School/Community Relations
a. Policy 921-Non-use of Tobacco on School Property 692
b. Policy 922-Non-use of Chemicals on School Premises 694
D. Gifts to the district totaling $24,034.15 696
15. Negotiation Strategies - Closed Session
Lisa Chang, Director of Labor Relations and Laurel Anderson, Executive Director of Human Resources
16. Adjournment
Jackie Mosqueda-Jones, Board Chair

To accommodate individuals with disabilities, this material will be made available in alternative formats upon request. Individuals with disabilities are invited to request reasonable accommodations to participate in or attend a district activity, call your local school or the school district at least seventy-two (72) hours in advance (two-week notice preferred). Members of the public can view and download School Board meeting notices and regular meeting agendas and materials from the district website www.district279.org, under "Info Center > School Board."

OSSEO AREA SCHOOLS
ISD 279

BUILDING A BETTER FUTURE
VOTE

Phase II

BUILDING A BETTER FUTURE

Equip Students for Tomorrow

district279.org/BetterFuture

A look back

Pre-January	• Community-based advisory committees and strategic plan process revealed facilities needs. • The possibility of a Phase II (facilities needs) shared during the Phase I informational campaign.
January	• Facilities needs research shared with board. • Phase II update shared.
February, March, April	• Task force reviewed research and deployed community survey. • Final recommendations then developed.
May	• Board made decision to hold bond referendum election after task force and superintendent recommended doing so. • Phase II update shared.

A look back

August	• Schools/sites learned about Phase II and steps for informational campaign. • Fall informational campaign kicked off Aug. 20. • Minnesota Department of Education approved proposed facilities projects.
November	• Referendum election held Nov. 7. • Debrief and next steps followed (continuing in the weeks ahead).

Comm plan: goals

- To ensure an informed voting public by providing timely, relevant and easily accessible information.
- To equip parents, staff and other key stakeholders to be trusted ambassadors of referendum information to other voters.
- To minimize surprised voters.
- To encourage participation in the election by parents, staff and key district stakeholders.

Comm plan: goals

- To minimize misinformation, and immediately correct and clarify any.
- To comply with all legal requirements of holding and communicating about a referendum.
- To build pride in and support for the district, staff and scholars/students.

Comm plan: tactics/tools

- Key messages (electronically and badge), short summaries
- Training session w/ toolkit
- Website, district279.org/BetterFuture
- Presentations
- E-newsletters
- Email, e.g. supt., mass notification
- Email signature info
- Voicemail and text
- Social media
- Event announcements
- Videos
- Monitors/TV displays
- Outdoor sign at the ESC
- Banners, posters, signs
- Flyers, handouts, stickers
- Have You Heard newsletters and postcards
- Spots in Community Ed booklets
- Required mailer
- Community meetings
- News releases, story pitches
- Email and phone hotlines

Connect e-newsletter article and web article - Nov. 7

***Building a Better Future, Phase II*: Get out and vote TODAY! Our community is determining whether critical school building needs for safety, learning and space will be addressed**

<<Planned newsletter>>

Our Osseo Area Schools **community is determining TODAY whether critical school building needs will be addressed**. Make sure to get out and vote. You can vote until 8 p.m. at your election day voting location. This location can be found by entering your address at pollfinder.sos.mn.gov.

Remember: the one-question ballot focuses on critical school building needs with regard to safety, learning and space. If approved by voters, proposed projects would address districtwide needs, including for: schools in Brooklyn Park and Brooklyn Center, schools in the city of Osseo and surrounding area and schools in Maple Grove. This list of ten reasons why a bond referendum is being held is a helpful summary.

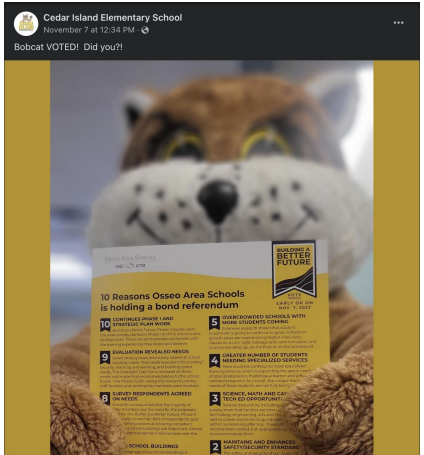
So what happens if the referendum fails?

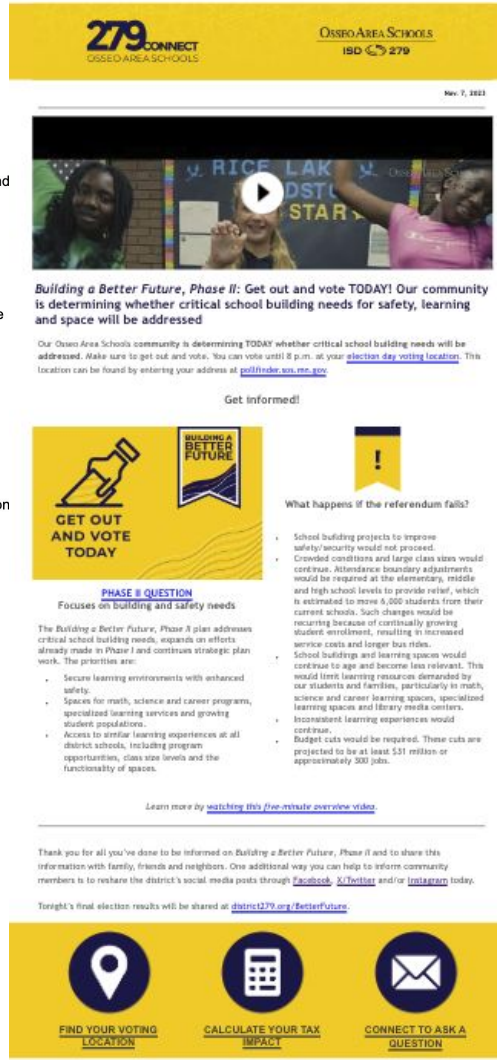
- Projects to improve safety/security would not proceed.
- Crowded conditions and large class sizes would continue. Attendance boundary adjustments would be required at all levels to provide relief, which is estimated to move 6,000 students from their current schools.
- Learning spaces would continue to age and become less relevant.
- Inconsistent learning experiences would continue.
- Budget cuts would be required. Projected to be at least $31 million (approx. 300 jobs).

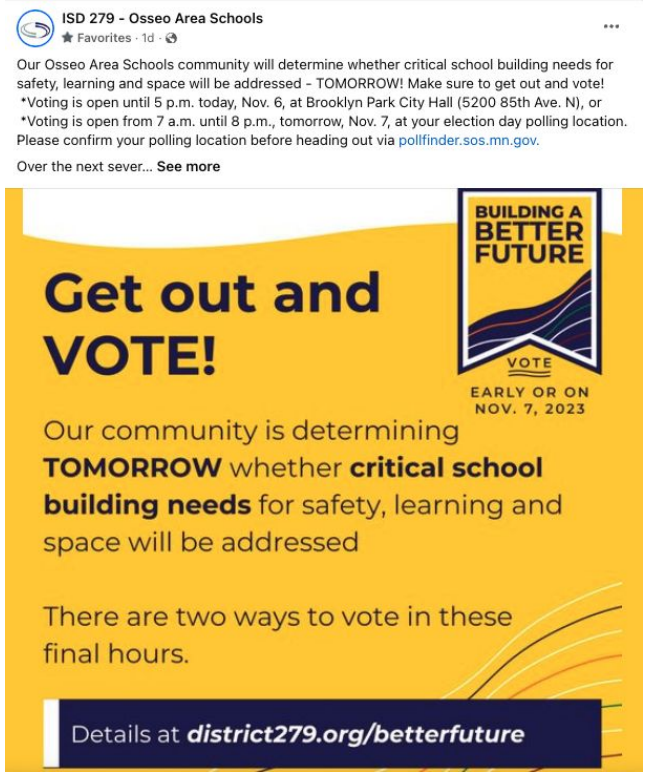
Please email BetterFuture@district279.org or call 763-391-8990 with any questions. Information is also available at district279.org/BetterFuture or via this overview video.

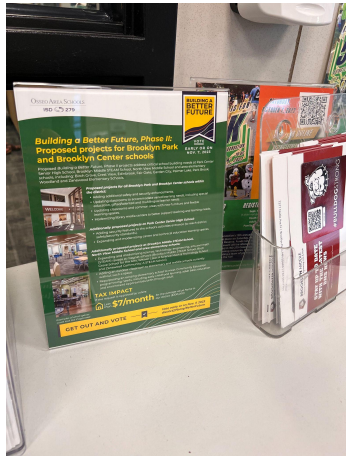
Thank you for all you've done to be informed on *Building a Better Future, Phase II* and to share this information with family, friends and neighbors. One additional way you can help to inform community members is to reshare the district's social media posts through Facebook, X/Twitter and/or Instagram today.

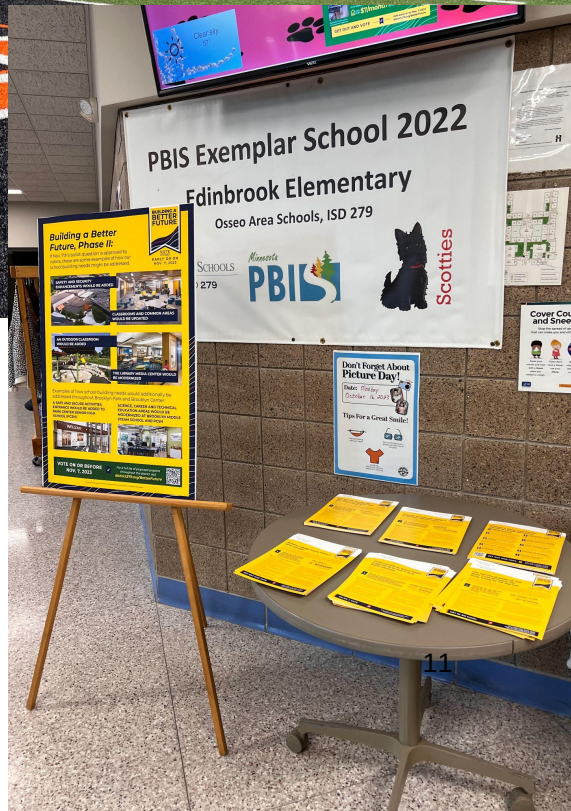
Election results will be shared online later tonight.








Building a Better Future, Phase II:
Proposed projects for Brooklyn Park and Brooklyn Center schools
TAX IMPACT
@ $7/month
GET OUT AND VOTE


PBIS Exemplar School 2022
Edinbrook Elementary
Osseo Area Schools, ISD 279
Minnesota PBIS
Scotties
Building a Better Future, Phase II:
Don't Forget About Picture Day!
Tips For a Great Smile!

CCX MEDIA | NEWS | SPORTS

OSSEO SCHOOL DISTRICT BEGINS REFERENDUM PUSH FOR BUILDING IMPROVEMENTS

4:19 PM | Wednesday, September 20, 2023

Nov. 7 approaching for Osseo School District ballot question

Alicia Miller Oct 26, 2023 0

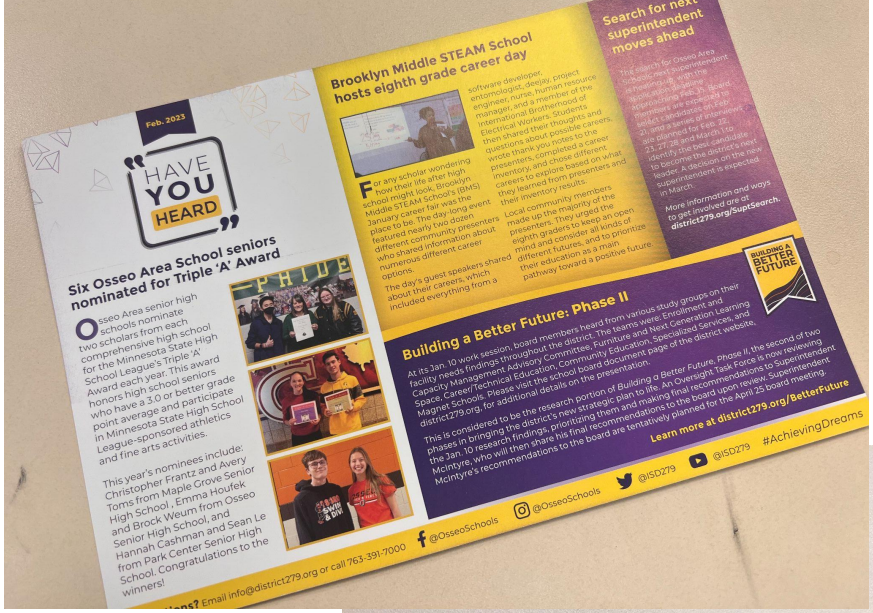
The Osseo Area School District is asking voters to consider getting out and voting between now and Nov. 7.

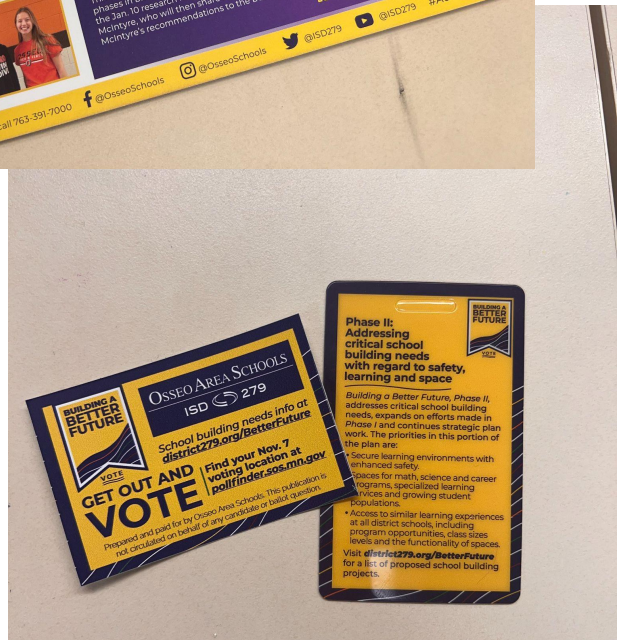
The School District has a ballot referendum question, which is the second part of what the district refers to as its Building a Better Future program.

This new phase in improving schools within the district was created during a process that involved staff, families and community members. The process revealed safety/security needs, teaching and learning needs, and building space needs.

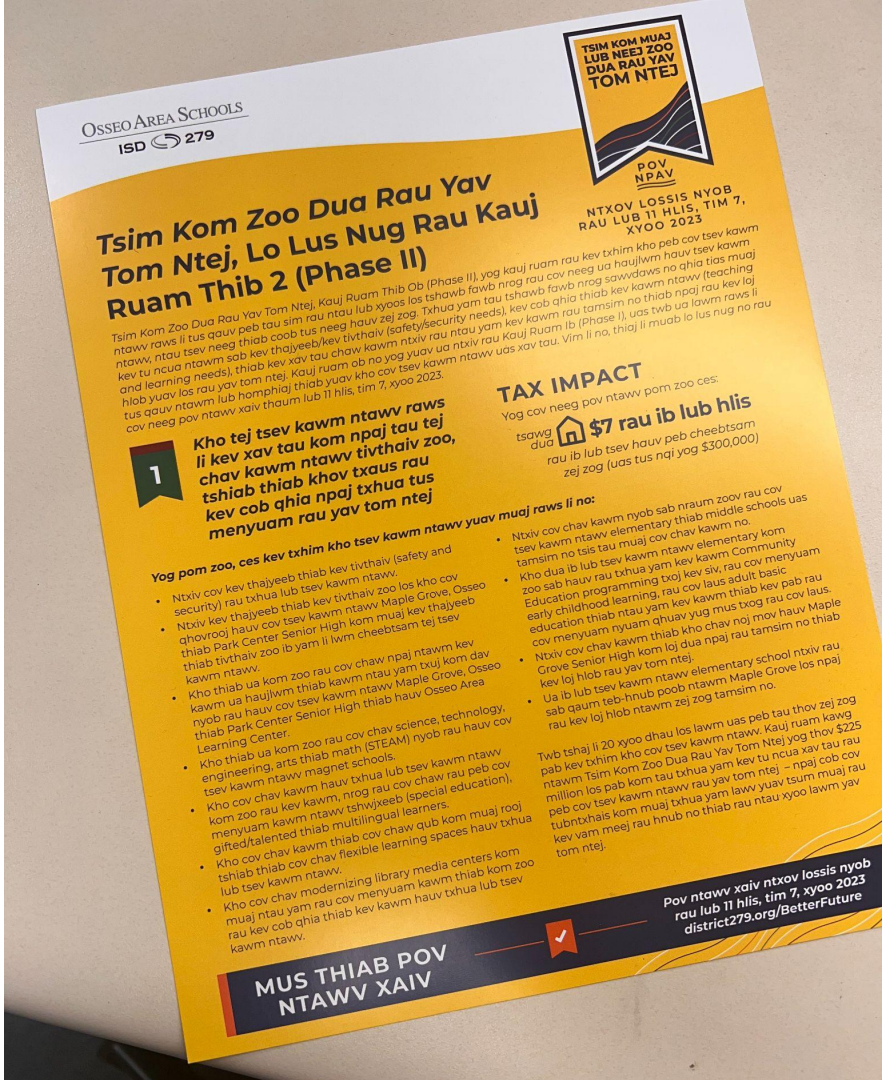
Proposed projects for all schools within the district include more safety/security enhancements, updating classrooms to accommodate varied learning needs, updating classrooms and common areas with new furniture and flexible learning spaces, and modernizing library media centers.

Honoring Our Military


Feb. 2023
HAVE YOU HEARD
Six Osseo Area School seniors nominated for Triple 'A' Award
Brooklyn Middle STEAM School hosts eighth grade career day
Search for next superintendent moves ahead
Building a Better Future: Phase II
BUILDING A BETTER FUTURE
@OsseoSchools
@ISD279
#AchievingDreams


BUILDING A BETTER FUTURE
OSSEO AREA SCHOOLS
ISD 279
School building needs info at district279.org/BetterFuture
GET OUT AND VOTE
Find your Nov. 7 voting location at pollfinder.sos.mn.gov
Phase II: Addressing critical school building needs with regard to safety, learning and space

Building a Better Future, Phase II underway
BUILDING A BETTER FUTURE
GRADUATION PREVIEW: Class of 2023
Look for us this summer!



OSSEO AREA SCHOOLS
ISD 279

TSIM KOM MUAJ LUB NEEJ ZOO DUA RAU YAV TOM NTEJ

POV NPAV

Tsim Kom Zoo Dua Rau Yav Tom Ntej, Lo Lus Nug Rau Kauj Ruam Thib 2 (Phase II)

NTXOV LOSSIS NYOB RAU LUB 11 HLIS, TIM 7, XYOO 2023

Tsim Kom Zoo Dua Rau Yav Tom Ntej, Kauj Ruam Thib Ob (Phase II), yog kauj ruam rau kev txhim kho peb cov tsev kawm ntawv raws li tus qauv peb tau sim rau ntau lub xyoos los tshawb fawb nrog rau cov neeg ua haujlwm hauv tsev kawm ntawv, ntau tsev neeg thiab coob tus neeg hauv zej zog. Txhua yam tau tshawb fawb nrog sawvdaws no qhia tias muaj kev tu ncua ntawm sab kev thajyeeb/kev tivthaiv (safety/security needs), kev cob qhia thiab kev kawm ntawv tsev kawm and learning needs); thiab kev xav tau chaw kawm ntxiv rau ntau yam kev kawm ntawv (teaching hlob yuav los rau yav tom ntej. Kauj ruam ob no yog yuav ua ntxiv rau Kauj Ruam Ib (Phase I), uas twb ua lawm raws li tus qauv ntawm lub homphiaj thiab yuav kho cov tsev kawm ntawv uas xav tau. Vim li no, thiaj li muab lo lus nug no rau cov neeg pov ntawv xaiv thaum lub 11 hlis, tim 7, xyoo 2023.

1 Kho tej tsev kawm ntawv raws li kev xav tau kom npaj tau tej chaw kawm ntawv tivthaiv zoo, tshiab thiab khov txaus rau kev cob qhia npaj txhua tus menyuam rau yav tom ntej

TAX IMPACT

Yog cov neeg pov ntawv pom zoo ces:

tsawg dua **$7 rau ib lub hlis**

rau ib lub tsev hauv peb cheebtsam zej zog (uas tus nqi yog $300,000)

Yog pom zoo, ces kev txhim kho tsev kawm ntawv yuav muaj raws li no:

- Ntxiv cov kev thajyeeb thiab kev tivthaiv (safety and security) rau txhua lub tsev kawm ntawv.
- Ntxiv kev thajyeeb thiab kev tivthaiv zoo los kho cov qhovrooj hauv cov tsev kawm ntawv Maple Grove, Osseo thiab Park Center Senior High kom muaj kev thajyeeb thiab tivthaiv zoo ib yam li lwm cheebtsam tej tsev kawm ntawv.
- Kho thiab ua kom zoo rau cov chaw npaj ntawm kev kawm ua haujlwm thiab kawm ntau yam txuj kom dav nyob rau hauv cov tsev kawm ntawv Maple Grove, Osseo thiab Park Center Senior High thiab hauv Osseo Area Learning Center.
- Kho thiab ua kom zoo rau cov chav science, technology, engineering, arts thiab math (STEAM) nyob rau hauv cov tsev kawm ntawv magnet schools.
- Kho cov chav kawm hauv txhua lub tsev kawm ntawv kom zoo rau kev kawm, nrog rau cov chaw rau peb cov menyuam kawm ntawv tshwjxeeb (special education), gifted/talented thiab multilingual learners.
- Kho cov chav kawm thiab chaw qub kom muaj rooj tshiab thiab cov chav flexible learning spaces hauv txhua lub tsev kawm ntawv.
- Kho cov chav modernizing library media centers kom muaj ntau yam rau cov menyuam kawm thiab kom zoo rau kev cob qhia thiab kev kawm hauv txhua lub tsev kawm ntawv.
- Ntxiv cov chav kawm nyob sab nraum zoov rau cov tsev kawm ntawv elementary thiab middle schools uas tamsim no tsis tau muaj cov chav kawm no.
- Kho dua ib lub tsev kawm ntawv elementary kom zoo sab hauv rau txhua yam kev kawm Community Education programming txoj kev siv, rau cov menyuam early childhood learning, rau cov laus adult basic education thiab ntau yam kev kawm thiab kev pab rau cov menyuam nyuam qhuav yug mus txog rau cov laus.
- Ntxiv cov chav kawm thiab kho chav noj mov hauv Maple Grove Senior High kom loj dua npaj rau tamsim no thiab kev loj hlob rau yav tom ntej.
- Ua ib lub tsev kawm ntawv elementary school ntxiv rau sab qaum teb-hnub poob ntawm Maple Grove los npaj rau kev loj hlob ntawm zej zog tamsim no.

Twb tshaj li 20 xyoo dhau los lawm uas peb tau thov zej zog pab kev txhim kho cov tsev kawm ntawv. Kauj ruam kawg ntawm Tsim Kom Zoo Dua Rau Yav Tom Ntej yog thov $225 million los pab kom tau txhua yam kev tu ncua xav tau rau peb cov tsev kawm ntawv rau yav tom ntej – npaj cob cov tubntxhais kom muaj txhua yam lawv yuav tsum muaj rau kev vam meej rau hnub no thiab rau ntau xyoo lawm yav tom ntej.

MUS THIAB POV NTAWV XAIV

Pov ntawv xaiv ntxov lossis nyob rau lub 11 hlis, tim 7, xyoo 2023
district279.org/BetterFuture

Election results

- Bond passed at 61.36%
  - 6 of the 6 precincts supported it.

Next steps

- Updates will be shared on how these dollars are being used.
- Attendance boundary change updates will additionally be shared.

Construction next steps

- There will be 66 construction projects.
- The projects will be completed over a four-year span.
- Each project will have four phases (schematic design through construction).
  - Students, parents/caregivers, staff and community members will have an opportunity to share their thoughts during the first phase.
- A comprehensive timeline will be shared in the coming weeks.
  - First couple of projects: BMS, NVMS.
  - Likely seven additional projects will also start in 2024.

Attendance boundary next steps

- As a reminder, attendance boundary changes will occur at the elementary and middle school levels.
- Students, parents/caregivers, staff and community members will have a chance to be involved in the process.
- Likely, most new attendance boundaries will take effect in the fall of 2026. Community engagement will begin in about a year.
- A comprehensive timeline will be shared in the coming weeks.

OSSEO AREA SCHOOLS
ISD 279

BUILDING A BETTER FUTURE
VOTE

THANK YOU!

Minutes of the Regular Meeting Independent School District 279 School Board Maple Grove, MN Tuesday, October 24, 2023	
CALL TO ORDER	A regular meeting of the Independent School District 279 School Board was held on Tuesday, October 24, 2023 in the board room at the Educational Service Center. Board Chair Jackie Mosqueda-Jones called the meeting to order at 6:00 PM.
ROLL CALL	The following members were present: Thomas Brooks, Heather Douglass, Tanya Simons, Jackie Mosqueda-Jones, Sarah Mitchell, and Tamara Grady.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited, led by Heather Douglass.
APPROVAL OF AGENDA	Motion by Thomas Brooks, seconded by Sarah Mitchell, to approve the printed agenda. The motion carried on a vote of 6 to 0.
PRESENTATION	Students Connecting Through International Service shared a presentation led by Tammie Epley, Principal Scott Taylor, and students who participated in the program.
RECOGNITIONS	Osseo Senior High School athletes Cade Sanvik (3rd place in the 800 at the Minnesota State High School League Spring 2023 State Track and Field competition) and Linton McPherson (3rd place in the 100 High Hurdles) were recognized.
STUDENT SCHOOL BOARD REPRESENTATIVES' REPORTS	Reports were shared by Hafizah Adam for Osseo Senior High School, Gautham Barani for Maple Grove Senior High School, Re'son Adkin for 279Online, and Izzy Andor for the Osseo Area Learning Center.
AUDIENCE OPPORTUNITY TO ADDRESS THE SCHOOL BOARD	The following individuals addressed the School Board: • Kelly Janssen (parent/guardian of a student) – SROs • Krista Range (parent/guardian of a student) – funding of extracurriculars • Jenny Yang (parent/guardian of a student) – teachers of color • Jess Stewart (district employee) – gratitude • Michael Olkives (district resident) – support of resolution to clarify SRO legislative language • Collette Guyott Hempel (district resident) – tests • Brooklyn Park Police Chief Mark Bruley – support of resolution to clarify SRO legislative language • Maple Grove Police Chief Eric Werner – support of resolution to clarify SRO legislative language

	• Samba Fall (district resident) - hiring
SUPERINTENDENT'S REPORT	Dr. Kim Hiel's report included Points of Pride, celebrating students, staff and community members who are contributing to the accomplishment of the district's mission, which is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams, contribute to community, and engage in a lifetime of learning. Reminders of several events were also shared.
SCHOOL BOARD REPORTS	Reports were shared by the following board members: Tanya Simons – District Planning Advisory Council Jackie Mosqueda-Jones – District 287, Zanewood STEAM Night Sarah Mitchell – Enrollment and Capacity Management Advisory Committee (ECMAC)
PRESENTATION: MONITORING REPORT: STRATEGIC DIRECTION E INITIATIVES	The Monitoring Report for Strategic Direction E Initiatives was shared by Bryan Bass, Assistant Superintendent of Equity and Achievement and Robin Gunsolus, Director of Learning and Achievement.
CONSENT AGENDA	Motion by Heather Douglass, seconded by Thomas Brooks, to approve items in the consent agenda as follows: A. Minutes of the regular meeting of September 26, 2023 B. Minutes of the negotiation strategies meeting of September 26, 2023 C. Financial reports for the month of September 2023 D. Payment of items for the month of September 2023 E. Extended Educational Trips F. Fiscal year 2024 budget adjustment G. Federal grant delegation resolution H. Acceptance of the 2023-2024 American Recover Plan (ARP) Summer Academic & Mental Health Grant in the amount of $176,152 and authorize an expenditure and budget appropriation in the amount of $176,152. I. Acceptance of the 2023-2024 Elementary and Secondary School Education Relief (ESSER) II Fund – 90% Grant in the amount of $609,663 and authorize an expenditure and budget appropriation in the amount of $609,663. J. Acceptance of the 2023-2024 American Recover Plan (ARP) Homeless I Grant in the amount of $30,273 and authorize an expenditure and budget appropriation in the amount of $30,273. K. Acceptance of the 2023-2024 American Recover Plan (ARP) Homeless II Grant in the amount of $106,722 and authorize an expenditure and budget appropriation in the amount of $106,722. L. Acceptance of the 2023-2024 Elementary and Secondary School Education Relief (ESSR) III Fund – 90% Formula Allocation Grant in

	the amount of $9,684,538 and authorize an expenditure and budget appropriation in the amount of $9,684,538. M. Acceptance of the 2023-2024 Elementary and Secondary School Education Relief (ESSR) III Fund – 90% Learning Loss Grant in the amount of $2,458,089 and authorize an expenditure and budget appropriation in the amount of $2,458,089. N. Acceptance of the 2023-2024 Learning Recovery – Lost Instructional Time Grant in the amount of $788,864 and authorize an expenditure and budget appropriation in the amount of $788,864. O. Acceptance of the 2023-2024 Achievement and Integration and Incentive Revenue Grant in the amount of $5,134,210 and authorize an expenditure and budget appropriation in the amount of $5,134,210. P. Acceptance of the 2023-2024 American Indian Education Aid Grant in the amount of $265,000 and authorize an expenditure and budget appropriation in the amount of $265,000. Q. Acceptance of the 2023-2024 State Adult Basic Education (ABE) Grant in the amount of $1,423,098 and authorize an expenditure and budget appropriation in the amount of $1,423,098. R. Acceptance of the 2023-2024 Pathways II Grant in the amount of $330,488 and authorize an expenditure and budget appropriation in the amount of $330,488. S. Acceptance of the 2023-2024 Nonpublic Pupil Aid Grant in the amount of $526,061 and authorize an expenditure and budget appropriation in the amount of $526,061. T. Acceptance of the 2023-2024 Bridge to Career Pathways P2P – Year 2 Grant in the amount of $3,137 and authorize an expenditure and budget appropriation in the amount of $3,137. U. Acceptance of the 2023-2024 Homework Start with Home Grant in the amount of $96,466 and authorize an expenditure and budget appropriation in the amount of $96,466. V. Acceptance of the 2023-2024 Statewide Health Improvement Program (SHIP) – School Wellness Grant in the amount of $4,732 and authorize an expenditure and budget appropriation in the amount of $4,732. W. Acceptance of the 2023-2024 General Fund Construction – Targeted Community Capital Project Competitive Grant in the amount of $190,000 and authorize an expenditure and budget appropriation in the amount of $190,000. X. Acceptance of the 2023-2024 Teacher Mentorship and Retention Grant in the amount of $33,094 and authorize an expenditure and budget appropriation in the amount of $33,094.

	Y. Acceptance of the 2023-2024 Title II Grant in the amount of $277,670 and authorize an expenditure and budget appropriation in the amount of $277,670. Z. Acceptance of the 2023-2024 Title III Grant in the amount of $522,886 and authorize an expenditure and budget appropriation in the amount of $522,886. AA. Acceptance of the 2023-2024 Special Education Federal Funding Grant in the amount of $4,274,401 and authorize an expenditure and budget appropriation in the amount of $4,274,401. BB. Acceptance of the 2023-2024 Preschool Incentive, Ages 3-5 Grant in the amount of $160,417 and authorize an expenditure and budget appropriation in the amount of $160,417. CC. Acceptance of the 2023-2024 Infant and Toddlers Program, Ages 0-2 Grant in the amount of $123,720 and authorize an expenditure and budget appropriation in the amount of $123,720. DD. Acceptance of the 2023-2024 Mandatory Coordinated Early Intervening Services (CEIS) Grant in the amount of $1,162,743 and authorize an expenditure and budget appropriation in the amount of $1,162,743. EE. Acceptance of the 2023-2024 Federal Adult Basic Education (ABE) Grant in the amount of $109,004 and authorize an expenditure and budget appropriation in the amount of $109,004. FF. Acceptance of the 2023-2024 OEC Life and Vocational Skills Grant in the amount of $157,647 and authorize an expenditure and budget appropriation in the amount of $157,647. GG. Acceptance of the 2023-2024 Part C Innovations (EQUIP) Grant in the amount of $6,780 and authorize an expenditure and budget appropriation in the amount of $6,780. HH. Acceptance of the 2023-2024 State Systematic Improvement Plan (SSIP) Grant in the amount of $70,022 and authorize an expenditure and budget appropriation in the amount of $70,022. II. Acceptance of the 2023-2024 Stronger Connections Grant in the amount of $152,222 and authorize an expenditure and budget appropriation in the amount of $152,222. JJ. Acceptance of the 2023-2024 Title VI Grant in the amount of $ 116,777and authorize an expenditure and budget appropriation in the amount of $116,777. KK. Acceptance of the 2023-2024 College Career Ready Grant in the amount of $45,000 and authorize an expenditure and budget appropriation in the amount of $45,000. LL. Acceptance of the 2023-2024 Perkins Grant in the amount of $95,000 and authorize an expenditure and budget appropriation in the amount of $95,000.

	MM. Acceptance of the 2023-2024 Perkins Reserve Grant in the amount of $13,500 and authorize an expenditure and budget appropriation in the amount of $13,500. NN. Acceptance of the 2023-2024 Fresh Fruit & Vegetable Program Grant in the amount of $151,050 and authorize an expenditure and budget appropriation in the amount of $151,050. OO. Acceptance of the 2023-2024 McKinney Vento Education for Homeless Children Grant in the amount of $41,881 and authorize an expenditure and budget appropriation in the amount of $41,881. PP. Acceptance of the 2023-2024 American Recover Plan (ARP) Mandatory Coordinated Early Intervening Services Grant in the amount of $44,807 and authorize an expenditure and budget appropriation in the amount of $44,807 QQ. Personnel RR. 2023 Bond Referendum: Appointment of election judges SS. Resolution supporting Osseo Senior High School's application to the Minnesota State High School League Foundation The motion carried on a vote of 6 to 0.
RESOLUTION: MSBA LEGISLATIVE PLATFORM – CLARIFYING SRO LEGISLATIVE LANGUAGE	Board Vice Chair Tanya Simons shared information on the proposed resolution for the Minnesota School Board Association's legislative platform to clarify SRO legislative language. Motion by Tanya Simons, seconded by Sarah Mitchell to approve the resolution. A roll call vote was taken. Thomas Brooks – no Heather Douglass – yes Tanya Simons – yes Jackie Mosqueda-Jones – no Sarah Mitchell – yes Tamara Grady - no The motion failed on a vote of 3 to 3.
GIFTS TO THE DISTRICT	Motion by Tamara Grady, seconded by Thomas Brooks, to approve Gifts to the District totaling $111,116.15. The motion carried on a vote of 6 to 0.
ADJOURNMENT	Motion by Heather Douglass, seconded by Sarah Mitchell, to adjourn the meeting at 8:45 PM

	The motion carried on a vote of 6 to 0.
	_____ Jackie Mosqueda-Jones, Board Chairperson

Minutes of the Special Meeting Independent School District 279 School Board Maple Grove, MN Tuesday, November 14, 2023	
CALL TO ORDER	A special meeting of the Independent School District 279 School Board was held on Tuesday, November 14, 2023 in the board room at the Educational Service Center. Board Vice Chair Tanya Simons Prince called the meeting to order at 6:03 PM.
ROLL CALL	The following members were present: Thomas Brooks, Heather Douglass, Tanya Simons, Sarah Mitchell, and Tamara Grady. Jackie Mosqueda-Jones was absent.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited, led by Tanya Simons Prince.
APPROVAL OF AGENDA	Motion by Heather Douglass, seconded by Sarah Mitchell, to approve the printed agenda. The motion carried on a vote of 5 to 0.
RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION	Motion by Heather Douglass, seconded by Tanya Simons Prince, to approve the resolution canvassing returns of votes of the November 7, 2023 school district bond referendum special election for the question "Shall the board of Independent School District No. 279 (Osseo Area Schools), Minnesota be authorized to issue general obligation school building bonds in an amount not to exceed $223,225,000 for acquisition and betterment of school sites and Facilities," and certify the Minutes of ISD 279's November 7, 2023 Special Election Results. The motion carried on a vote of 5 to 0.
ADJOURNMENT	Motion by Heather Douglass, seconded by Sarah Mitchell, to adjourn the meeting at 6:15 PM. The motion carried on a vote of 5 to 0.
	_____ Tanya Simons, Board Vice Chair

Independent School District 279

Consent Agenda Financial Items
Fiscal Year 2024

Date: November 21, 2023

To: John Morstad, Executive Director of Finance and Operations

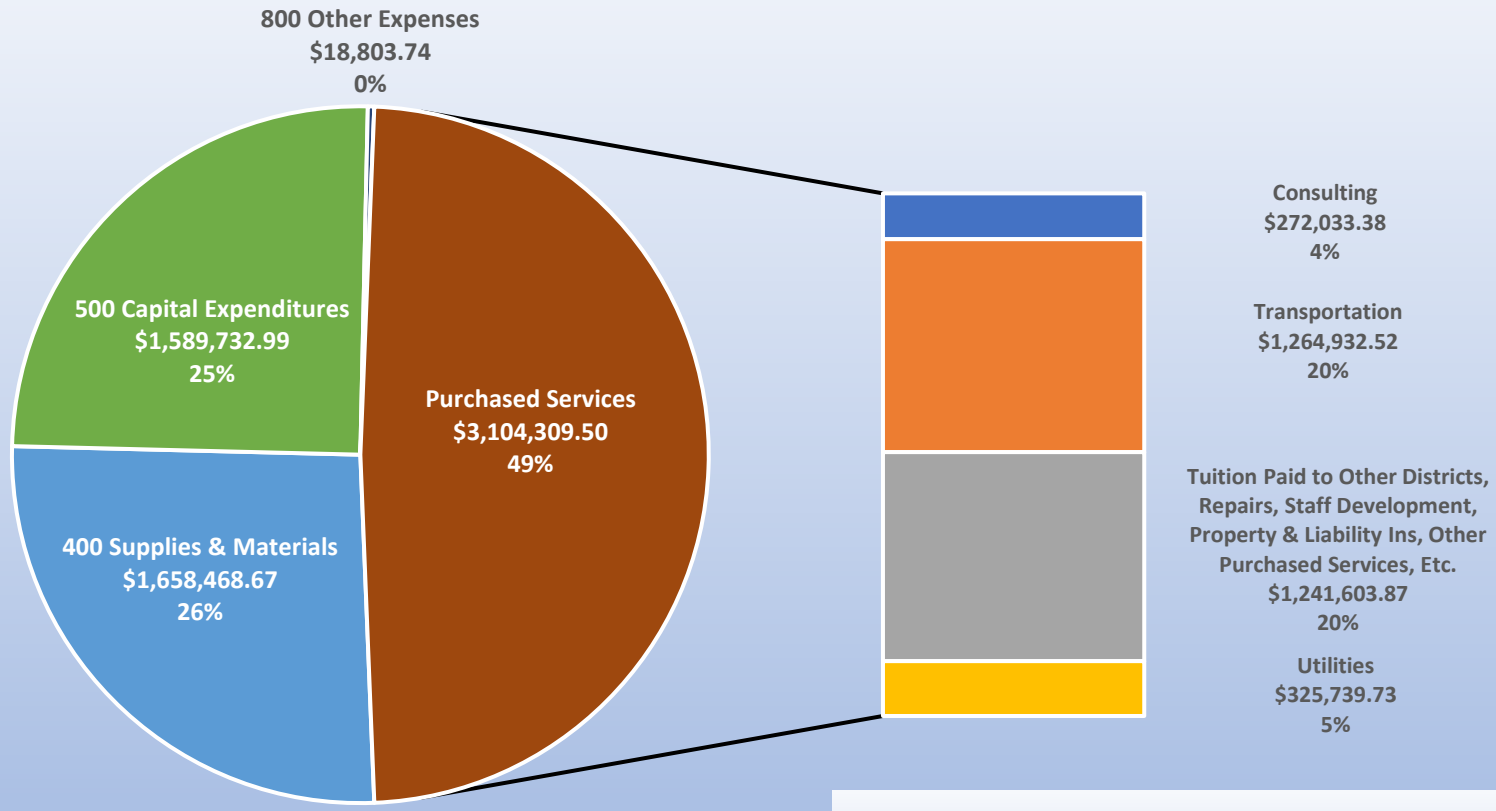
From: Kelly Benusa, Director of Business Services

RE: Consent Agenda Financial Items –
Approval of Financial Reports
Approval of Payments

A. The ISD 279 School Board approval of financial reports for the month of October.

B. The ISD 279 School Board authorizes payment of Vendor Checks, Epayables, Electronic Wire Transfers, Employee Reimbursements, and Vendor ACH for the month of October totaling $36,795,351.58.

OCTOBER 2023 PAYMENTS FOR ALL FUNDS



Total=$6,371,314.90

Shown in Chart

300 Purchased Services: Consulting Fees, Transportation, Utilities, Etc.
400 Supplies and Materials: Food, Software, General Supplies, Etc.
500 Capital Expenditures: Equipment, Building & Site Improvements, Etc.
800 Other Expenses: Dues, Memberships, Etc.

Not Shown in Chart

Payroll, Benefits, Investments,Etc.....$30,424,036.68

OSSEO AREA SCHOOLS

ISD 279

BUSINESS SERVICES MEMORANDUM

TO: John Morstad, Executive Director of Finance and Operations
FROM: Kelly Benusa, Director of Business Services
SUBJECT: Financial Reports for the Month Ended October 31, 2023
DATE: November 21, 2023

The following is a recap of the monthly financials:

Fund Balance Report
During the year, the District maintains its financial records on the cash basis. Therefore, the cash basis fund balance may fluctuate considerably during the year due to the timing of cash receipts and disbursements. At year-end, we convert the financial records to the modified accrual basis according to Governmental Accounting Standards Board (GASB). Fund balances are shown by fund total monthly. Fund balance designations within each fund for non-spendable, restricted, or assigned/unassigned will be shown at the fiscal year-end.

Revenue Operating Budget Summary by Fund
The General Fund-Percentage Comparison of Year-To-Date with Operating Budget shows a 7% increase from the prior year. All prior year accruals have been reversed in August; therefore, the District is still collecting prior year revenue from various sources, i.e., state aid, federal grants, other districts, etc. This process is consistent with prior years. June 30, 2023, year-end results will be incorporated into the February mid-year budget adjustments where applicable.

Expenditure Operating Budget Summary by Fund
The General Fund-Percentage Comparison of Year-To-Date with Operating Budget shows a 0.9% decrease from the prior year. June 30, 2023, year-end results will be incorporated into the February mid-year budget adjustments where applicable.

Current Investments on Hand
Interest rates decreased during October 2.14% to 5.35% compared with September rates of 2.14% to 6.09%.

ISD 279-Osseo Area Schools
Fund Balance Report
Fiscal Year 2024
Month Ended October 31, 2023

Fund	Accrual Basis Fund Balance June 30, 2023	FY 2024 YTD Revenue	FY 2024 YTD Expenditure	Cash Basis * Fund Balance October 31, 2023
General	92,137,263	121,147,918	61,305,702	151,979,479
Student Activities	279,846	45,087	42,712	282,221
Capital & Land Proceeds	7,784,760	21,678,228	14,671,192	14,791,796
Food & Nutrition Service	4,813,959	2,004,865	2,827,059	3,991,765
Community Service	6,258,384	5,923,382	4,138,941	8,042,826
Building Construction	9,654,296	10,147	10,821,410	(1,156,967)
Debt Service	4,028,370	9,352,864	2,462,089	10,919,145
OPEB Debt Service	-	(838)	-	(838)
Retirement Incentive Pay Internal Service	791,614	-	(19,851)	811,465
Dental Self Insurance Internal Service	409,014	481,214	663,118	227,110
Health Self Insurance Internal Service	371,952	1,744,658	2,056,639	59,972
Post-Employment Benefits Revocable Trust Internal Service	9,163,329	1,597,022	-	10,760,351
Total	**$ 135,692,787**	**$ 163,984,548**	**$ 98,969,010**	**$ 200,708,325**

*During the year the District maintains its financial records on a cash basis. Therefore, the cash basis fund balance may fluctuate considerably during the year due to the timing of cash receipts and disbursements.

ISD 279-Osseo Area Schools
Revenue Operating Budget Summary By Fund
Fiscal Year 2024
Month Ended October 31, 2023

Revenue By Fund	Oct 2023 Revenue	FY 2024 YTD Revenue	% Of Budget	FY 2024 Budget	Actual YTD (Over) Under Budget	FY 2023 Actual Revenue	% Of PY Actual
General	15,883,535	121,149,894	39.5%	306,471,781	38,738,653	85,021,815	32.3%
Capital & Land Proceeds	6,887	23,217	0.1%	18,106,433	18,083,216	178,724	1.1%
Food & Nutrition Services	1,636,001	2,005,009	14.4%	13,919,376	11,914,367	1,136,687	8.3%
Community Service	1,459,000	5,220,044	35.6%	14,666,906	9,446,862	4,879,216	33.0%
Debt Service	2,818,486	9,352,864	71.9%	13,007,606	3,654,742	11,467,572	68.9%
OPEB Debt Service	-	(838)		-	838	(2,802)	
Total Revenue Operating Budget	21,803,909	137,750,189	37.6%	366,172,102	81,838,679	102,681,213	31.6%
Special Funded Projects (State & Federal)	21,793,332	21,884,081	74.5%	29,380,804	7,496,723	15,743,958	23.5%
Gifts/Fund Raising Clearing/Resale	242,748	472,149	18.7%	2,525,000	2,052,851	414,435	16.8%
Student Activities	35,147	45,087	12.0%	375,000	329,913	131,759	39.8%
Total Revenue Budget	43,875,136	160,151,507	40.2%	$ 398,452,906	$ 91,718,165	$ 118,971,365	30.1%

Non-Budgeted Funds		
Building Construction	18,793	10,147
Dental Self Insurance Internal Service	208,733	481,214
Health Self Insurance Internal Service	605,804	1,744,658
Post-Employment Benefits Revocable Trust Internal Service	31,731	1,597,022
Total Non-Budgeted Funds	865,061	3,833,041
Total Revenue	$ 44,740,197	$ 163,984,548

	FY 2024	FY 2023
General Fund - % Comparison of Year to Date with Operating Budget	39.5%	32.5%

ISD 279-Osseo Area Schools
Expenditure Operating Budget Summary By Fund
Fiscal Year 2024
Month Ended October 31, 2023

Expenditure By Fund	Oct 2023 Expenditure	FY 2024 YTD Expenditure	% Of Budget	FY 2024 Budget	Actual YTD (Over) Under Budget	FY 2023 Actual Expenditure	% Of PY Actual
Salaries and Wages	$ 14,631,306	$ 30,369,870	16.9%	$ 180,055,133	$ 149,685,263	$ 30,833,364	18.6%
Employee Benefits	6,662,030	13,429,528	20.5%	65,486,954	52,057,426	13,122,552	21.9%
Purchased Services	2,611,752	5,687,710	15.0%	37,812,805	32,125,095	5,620,363	16.1%
Supplies and Materials	295,157	1,937,285	32.1%	6,028,861	4,091,576	1,473,088	40.3%
Capital	-	8,663	2.1%	404,870	396,207	3,915	0.9%
Other	18,612	135,646	12.6%	1,080,441	944,795	133,954	92.0%
General	24,218,857	51,568,700	17.7%	290,869,064	239,300,364	51,187,236	19.3%
Capital & Land Proceeds	1,124,306	11,593,587	56.4%	20,538,278	8,944,691	8,831,378	47.1%
Food & Nutrition Services	1,707,791	2,811,842	19.0%	14,779,177	11,967,335	2,769,280	18.0%
Community Service	1,156,512	3,666,248	24.5%	14,936,160	11,269,912	3,514,706	25.8%
Debt Service	-	2,462,089	20.1%	12,250,870	9,788,781	2,236,043	13.7%
OPEB Debt Service	-	-		-	-	-	0.0%
Total Expenditure Operating Budget	28,207,467	72,102,465	20.4%	353,373,549	281,271,084	68,538,642	20.8%
Special Funded Projects (State & Federal)	4,851,269	12,810,383	43.6%	29,380,804	16,570,421	12,019,857	18.0%
Gifts/Fund Raising Clearing/Resale	191,211	492,134	19.5%	2,525,000	2,032,866	389,649	16.6%
Student Activities	22,862	42,712	11.4%	375,000	332,288	132,247	38.0%
Total Expenditure Budget	33,272,809	85,447,695	22.2%	$ 385,654,353	$ 300,206,658	$ 81,080,395	20.3%
Non-Budgeted Funds							
Building Construction	509,550	10,821,410					
Retirement Incentive Pay Internal Service	-	(19,851)					
Dental Self Insurance Internal Service	159,394	663,118					
Health Self Insurance Internal Service	534,209	2,056,639					
Post-Employment Benefits Revocable Trust Internal Service	-	-					
Total Non-Budgeted Funds	1,203,154	13,521,315					
Total Expenditure	$ 34,475,963	$ 98,969,010					

	FY 2024	FY 2023
General Fund - % Comparison of Year to Date with Operating Budget	17.7%	18.6%

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2024
MONTH END OCTOBER 31, 2023

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
OPERATING FUNDS					
MN TRUST - PMA	TERM SERIES	08-18-22	01-25-24	3.100	5,000,000
MN TRUST - PMA	CD	10-27-22	01-16-24	4.390	8,000,000
MN TRUST - PMA	CD	10-27-22	05-10-24	4.380	5,000,000
MN TRUST - PMA	CD	10-27-22	07-26-24	4.400	2,000,000
MN TRUST - PMA	TERM SERIES	04-19-23	01-16-24	4.890	5,000,000
MN TRUST - PMA	TERM SERIES	04-19-23	04-18-24	4.860	7,000,000
MN TRUST - PMA	CD	07-25-23	01-27-25	5.210	231,450
MN TRUST - PMA	CD	07-25-23	01-27-25	5.160	231,650
MN TRUST - PMA	CD	07-25-23	01-27-25	5.350	231,150
MN TRUST - PMA	CD	07-25-23	01-27-25	5.200	231,650
MN TRUST - PMA	CD	07-25-23	01-27-25	5.100	8,824,100
MN TRUST - PMA	CD	08-31-23	05-02-25	5.060	4,000,000
MN TRUST - PMA	CD	08-03-23	02-03-25	5.310	248,337
MN TRUST - PMA	CD	10-27-23	03-25-24	5.410	244,450
MN TRUST - PMA	CD	10-27-23	03-25-24	5.350	244,500
MN TRUST - PMA	CD	10-27-23	02-19-25	5.340	233,450
MN TRUST - PMA	CD	10-27-23	02-19-25	5.390	233,300
MN TRUST - PMA	CD	10-27-23	02-19-25	5.100	234,100
MN TRUST - PMA	CD	10-27-23	07-28-25	5.140	229,000
MN TRUST - PMA	CD	10-27-23	07-28-25	5.140	229,000
MN TRUST - PMA	CD	10-27-23	07-28-25	5.040	229,600
MN TRUST - PMA	CD	10-27-23	07-28-25	4.960	229,600
MN TRUST - PMA	CD	10-27-23	07-28-25	5.110	229,050
MN TRUST - PMA	CD	10-27-23	07-28-25	4.950	229,900
MN TRUST - PMA	TERM SERIES	08-23-23	01-27-25	5.130	5,000,000
MN TRUST - PMA	SDA	04-25-22	10-31-23	5.350	10,818,140
MN TRUST - PMA	SDA	10-19-22	10-31-23	5.350	15,748,572
MN TRUST - PMA	LIMITED TERM DURATION	06-01-17	10-31-23	1.700	20,036,225
US BANK	MONEY MKT		10-31-23	5.350	7,127,874
MN TRUST - PMA	MONEY MKT		10-31-23	5.290	51,896,180
TOTAL OPERATING FUNDS					159,191,278
LONG-TERM FACILITIES MAINTENANCE 2022A BOND					
MN TRUST - PMA	CD	03-29-23	03-29-24	5.237	235,150
MN TRUST - PMA	CD	03-29-23	03-29-24	5.243	237,450
MN TRUST - PMA	CD	03-29-23	03-29-24	4.997	237,950
MN TRUST - PMA	CD	03-29-23	03-29-24	5.147	237,600
MN TRUST - PMA	CD	03-29-23	03-29-24	5.190	237,500
MN TRUST - PMA	CD	03-29-23	03-29-24	4.897	238,200
MN TRUST - PMA	CD	03-29-23	03-29-24	4.947	238,050
MN TRUST - PMA	CD	03-29-23	09-30-24	4.250	234,800
MN TRUST - PMA	CD	03-29-23	10-31-24	4.244	234,050
MN TRUST - PMA	CD	03-29-23	10-31-24	4.728	232,050
MN TRUST - PMA	CD	03-29-23	11-29-24	5.097	230,250
MN TRUST - PMA	SDA	09-28-22	10-31-23	5.350	2,892
MN TRUST - PMA	MONEY MKT		10-31-23	5.290	1,531,310
TOTAL LONG-TERM FACILITIES MAINTENANCE 2020A BOND					4,127,252
OPEB REVOCABLE TRUST					
MN TRUST - PMA	CORP. BONDS	02-25-16	02-10-45	3.700	286,926
MN TRUST - PMA	CORP. BONDS	03-03-16	03-01-46	3.800	199,112
MN TRUST - PMA	MUNICIPAL	06-22-16	07-01-31	3.800	50,000
MN TRUST - PMA	CORP. BONDS	08-30-16	06-15-35	3.130	573,985
MN TRUST - PMA	CORP. BONDS	09-16-16	10-15-46	3.530	249,362
MN TRUST - PMA	MUNICIPAL	10-12-16	02-15-37	3.520	49,867
MN TRUST - PMA	MUNICIPAL	10-17-16	08-01-33	3.220	202,265
MN TRUST - PMA	MUNICIPAL	10-17-16	02-15-38	3.560	174,741
MN TRUST - PMA	MUNICIPAL	10-17-16	11-01-37	3.450	135,405
MN TRUST - PMA	MUNICIPAL	10-21-16	05-15-31	3.090	298,551
MN TRUST - PMA	MUNICIPAL	10-25-16	10-01-37	3.190	270,712
MN TRUST - PMA	CORP. BONDS	01-31-17	03-01-26	3.640	234,268
MN TRUST - PMA	MUNICIPAL	02-28-17	06-15-32	4.050	216,608
MN TRUST - PMA	CORP. BONDS	03-09-17	06-15-27	3.250	199,494
MN TRUST - PMA	MUNICIPAL	03-30-17	09-15-30	3.350	148,383
MN TRUST - PMA	MUNICIPAL	04-19-17	02-01-25	3.000	250,000
MN TRUST - PMA	CORP. BONDS	04-28-17	01-15-26	3.180	109,300

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2024
MONTH END OCTOBER 31, 2023

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	MUNICIPAL	09-21-17	09-01-28	2.950	200,000
MN TRUST - PMA	CORP. BONDS	09-28-17	10-01-27	3.100	199,932
MN TRUST - PMA	MUNICIPAL	10-12-17	09-15-26	2.960	256,540
MN TRUST - PMA	CORP. BONDS	01-24-18	01-24-39	3.880	250,000
MN TRUST - PMA	CORP. BONDS	01-30-18	02-22-48	3.950	210,584
MN TRUST - PMA	CORP. BONDS	01-30-18	01-23-49	3.910	390,632
MN TRUST - PMA	CORP. BONDS	02-20-18	03-01-28	3.810	249,833
MN TRUST - PMA	MORTGAGE BACKED SEC	07-06-18	07-25-24	3.250	134,688
MN TRUST - PMA	CORP. BONDS	08-29-18	04-23-29	4.336	287,550
MN TRUST - PMA	MUNICIPAL	09-27-18	07-01-32	3.770	307,876
MN TRUST - PMA	CORP. BONDS	10-10-18	12-14-35	4.150	254,948
MN TRUST - PMA	CORP. BONDS	10-16-18	10-15-28	4.000	249,755
MN TRUST - PMA	CORP. BONDS	09-13-19	03-13-51	2.470	297,954
MN TRUST - PMA	MUNICIPAL	10-16-19	05-25-26	2.310	100,000
MN TRUST - PMA	MUNICIPAL	10-03-19	11-01-29	2.320	145,982
MN TRUST - PMA	MUNICIPAL	10-18-19	09-01-24	1.940	99,992
MN TRUST - PMA	MORTGAGE BACKED SEC	10-24-19	07-25-25	2.210	128,812
MN TRUST - PMA	MUNICIPAL	12-10-19	04-01-30	2.610	250,000
MN TRUST - PMA	MORTGAGE BACKED SEC	03-16-20	08-01-24	2.010	243,659
MN TRUST - PMA	CORP. BONDS	01-31-20	02-05-50	3.250	99,961
MN TRUST - PMA	MUNICIPAL	02-27-20	01-01-32	1.810	150,000
MN TRUST - PMA	MORTGAGE BACKED SEC	02-27-20	10-25-27	1.560	88,207
MN TRUST - PMA	MUNICIPAL	10-14-20	06-01-32	1.860	100,000
MN TRUST - PMA	CORP. BONDS	10-08-20	06-30-30	1.320	201,368
MN TRUST - PMA	CORP. BONDS	10-22-20	10-15-30	1.740	199,234
MN TRUST - PMA	MUNICIPAL	10-27-20	08-01-32	1.750	100,000
MN TRUST - PMA	MORTGAGE BACKED SEC	10-15-20	02-26-35	1.650	181,303
MN TRUST - PMA	MUNICIPAL	10-14-20	12-01-35	2.570	169,878
MN TRUST - PMA	MUNICIPAL	11-24-20	10-01-36	1.930	230,715
MN TRUST - PMA	MORTGAGE BACKED SEC	12-10-20	10-25-30	1.190	102,992
MN TRUST - PMA	MUNICIPAL	12-22-20	08-01-36	2.060	100,000
MN TRUST - PMA	MUNICIPAL	12-14-20	02-01-40	2.050	200,740
MN TRUST - PMA	MUNICIPAL	12-22-20	12-01-42	2.340	100,000
MN TRUST - PMA	CORP. BONDS	12-17-20	04-15-26	0.790	54,143
MN TRUST - PMA	MUNICIPAL	01-15-21	04-01-36	2.130	100,000
MN TRUST - PMA	MUNICIPAL	01-27-21	04-01-43	3.280	100,000
MN TRUST - PMA	CORP. BONDS	01-07-21	03-15-31	1.380	248,807
MN TRUST - PMA	MUNICIPAL	01-20-21	05-15-47	2.650	256,740
MN TRUST - PMA	GOVERNMENT	01-11-21	11-20-37	1.630	194,752
MN TRUST - PMA	CORP. BONDS	02-11-21	02-11-31	1.950	100,089
MN TRUST - PMA	CORP. BONDS	02-03-21	06-01-51	3.100	99,944
MN TRUST - PMA	CORP. BONDS	02-26-21	03-15-51	3.260	249,757
MN TRUST - PMA	CORP. BONDS	02-19-21	03-15-51	1.690	99,409
MN TRUST - PMA	CORP. BONDS	03-16-21	04-01-32	2.590	99,570
MN TRUST - PMA	CORP. BONDS	03-22-21	03-22-41	3.400	249,855
MN TRUST - PMA	CORP. BONDS	04-27-21	07-01-53	2.900	185,359
MN TRUST - PMA	CORP. BONDS	06-29-21	07-15-41	0.150	149,172
MN TRUST - PMA	CORP. BONDS	06-08-21	06-08-51	0.150	249,267
MN TRUST - PMA	MUNICIPAL	07-29-21	11-01-31	2.630	200,000
MN TRUST - PMA	MUNICIPAL	07-20-21	08-01-37	1.930	147,342
MN TRUST - PMA	CORP. BONDS	07-22-21	02-01-52	2.730	297,873
MN TRUST - PMA	CORP. BONDS	08-31-21	07-15-41	2.670	102,080
MN TRUST - PMA	CORP. BONDS	08-31-21	03-15-32	2.020	252,880
MN TRUST - PMA	CORP. BONDS	09-02-21	06-01-51	3.180	96,947
MN TRUST - PMA	CORP. BONDS	09-07-21	09-15-51	2.730	248,268
MN TRUST - PMA	CORP. BONDS	10-28-21	11-02-27	1.880	300,000
MN TRUST - PMA	CORP. BONDS	11-08-21	12-01-28	1.900	109,856
MN TRUST - PMA	CORP. BONDS	11-15-21	11-18-31	2.000	99,487
MN TRUST - PMA	MORTGAGE BACKED SEC	01-28-22	10-25-25	1.630	295,030
MN TRUST - PMA	CORP. BONDS	03-15-22	03-15-52	3.820	251,313
MN TRUST - PMA	CORP. BONDS	08-22-22	08-22-32	4.300	100,000
MN TRUST - PMA	CORP. BONDS	08-23-22	03-15-33	4.150	99,929
MN TRUST - PMA	GOVERNMENT	08-31-22	08-31-24	3.250	59,747
MN TRUST - PMA	CORP. BONDS	10-28-22	02-15-28	3.400	149,937
MN TRUST - PMA	ASSET BACKED SEC	11-22-22	08-16-27	5.280	299,941
MN TRUST - PMA	CORP. BONDS	12-14-22	08-15-23	4.630	223,602
MN TRUST - PMA	CORP. BONDS	01-10-23	02-01-33	4.940	99,666
MN TRUST - PMA	CORP. BONDS	01-26-23	01-26-34	4.820	293,660
MN TRUST - PMA	CORP. BONDS	01-24-23	01-15-33	4.370	250,662

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2024
MONTH END OCTOBER 31, 2023

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	CORP. BONDS	02-23-23	05-15-33	4.690	149,176
MN TRUST - PMA	CORP. BONDS	03-06-23	05-15-33	5.180	149,636
MN TRUST - PMA	CORP. BONDS	05-30-23	02-15-34	5.440	249,178
MN TRUST - PMA	CORP. BONDS	07-25-23	06-12-29	5.810	299,562
MN TRUST - PMA	CORP. BONDS	08-18-23	06-01-49	5.230	155,560
MN TRUST - PMA	CORP. BONDS	08-18-23	11-21-39	5.660	165,994
MN TRUST - PMA	CORP. BONDS	08-18-23	07-21-34	5.820	242,060
MN TRUST - PMA	CORP. BONDS	09-21-23	11-02-42	5.390	127,923
MN TRUST - PMA	CORP. BONDS	09-08-23	03-15-34	6.090	99,675
MN TRUST - PMA	CORP. BONDS	09-22-23	08-08-24	5.900	149,959
MN TRUST - PMA	CORP. BONDS	09-08-23	09-08-33	5.150	249,962
MN TRUST - PMA	GOVERNMENT	09-20-23	08-15-25	5.110	96,445
MN TRUST - PMA	CORP. BONDS	09-21-23	01-15-29	5.160	191,636
MN TRUST - PMA	GOVERNMENT	10-31-23	11-15-42	5.290	169,352
MN TRUST - PMA	EQUITY		10-31-23	2.140	6,454,467
MN TRUST - PMA	MONEY MKT		10-31-23	5.240	84,199
TOTAL OPEB REVOCABLE TRUST					25,381,979
TOTAL INVESTMENTS					**$ 188,700,508**

CD	CERTIFICATE OF DEPOSIT FDIC $250,000	FHLB	FEDERAL HOME LOAN BANK
CN	CORPORATE NOTE	FHLMC	FEDERAL HOME LOAN MORTGAGE CORP.
CP	COMMERCIAL PAPER	FNMA	FEDERAL NAT'L MORTGAGE ASS'N.

October 2023 Monthly Check Register

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/23	731866	Vendor Check	303 FED SUB CONTRACT <$25,000	300 Purchased Services	54648	ALBERTO HERNANDEZ	$300.00
10/11/23	V8004986	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	52884	MCCAMMON, REBECCA E	$1,000.00
10/18/23	V8005019	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	20136	AMERICAN READING CO	$6,000.00
10/18/23	V8005062	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	52485	NEXT ADVENTURE COUN	$3,150.00
10/04/23	731874	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	20296	ELITE SIGNATURE DJ	$595.00
10/04/23	731888	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	$920.00
10/04/23	731903	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54372	RADAR TALENT SOLUTI	$2,500.00
10/04/23	V8004882	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50555	DAY, SANDRA	$3,000.00
10/04/23	V8004914	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F2758	NATIONAL URBAN ALLI	$62,500.00
10/04/23	V8004918	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	18885	NOW MICRO	$1,480.00
10/11/23	731921	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D5245	BJORKLUND COMPENSAT	$175.00
10/11/23	731925	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	13993	CLEAN 'N' PRESS	$1,068.50
10/11/23	731930	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	26558	FEMTO-TECH INC	$315.00
10/11/23	731951	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F6319	KENNEDY & GRAVEN CH	$796.97
10/11/23	731963	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5958	MN DEPT OF HEALTH	$105.00
10/11/23	731979	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00628	SAFETY-KLEEN SYSTEM	$896.16
10/11/23	731984	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D2346	ST DAVIDS CTR FOR C	$3,676.88
10/11/23	P404781	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	02170	AFFORDABLE SANITATI	$1,088.00
10/11/23	P404799	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	15681	NYBERG CLEANERS	$674.00
10/11/23	V8004963	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$1,560.00
10/11/23	V8004971	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	51338	HARRIS, RACHEL	$10,816.54
10/11/23	V8004986	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52884	MCCAMMON, REBECCA E	$350.00
10/11/23	V8004996	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52158	NORTHWEST METRO HEA	$8,935.98
10/18/23	731999	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00636	ASL INTERPRETING SE	$264.00
10/18/23	732004	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54676	BLAZERWORKS	$83,683.03
10/18/23	732061	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	53320	NUESYNERGY	$1,180.00
10/18/23	732063	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F2709	PACIFIC INTERPRETER	$20.70
10/18/23	P404818	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	02170	AFFORDABLE SANITATI	$905.00
10/18/23	V8005036	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$120.00
10/18/23	V8005044	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07766	INSTITUTE FOR ENVIR	$8,321.79
10/18/23	V8005057	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50900	MRI SOFTWARE LLC	$2,177.00
10/18/23	V8005066	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52158	NORTHWEST METRO HEA	$19,120.72
10/18/23	V8005078	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50982	TEAMWORKS INTERNATI	$2,403.11
10/20/23	V1005358	Electronic Wife Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0010	US BANK CARD HRDEPT	$460.00
10/25/23	732150	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54372	RADAR TALENT SOLUTI	$4,500.00
10/25/23	732154	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	15814	REGENTS OF THE U OF	$17,945.00
10/25/23	V8005103	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07933	CINTAS CORPORATION	$28.50
10/25/23	V8005112	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$600.00
10/25/23	V8005124	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07766	INSTITUTE FOR ENVIR	$3,000.00
10/25/23	V8005125	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52611	JOHNSON CONTROLS FI	$346.50
10/25/23	V8005132	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07649	MALLOY,MONTAGUE,KAR	$14,500.00
10/25/23	V8005157	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	05235	TSI INC	$555.00
10/04/23	V8004921	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	F5675	PITNEY BOWES INC	$481.49

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	V8005071	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	18914	RICOH USA	$1,987.24
10/04/23	731881	Vendor Check	316 MN JOINT POWERS AGENCIES	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$92,240.33
10/11/23	V8004966	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52466	GRANITE TELECOMMUNI	$7,695.54
10/18/23	732011	Vendor Check	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52467	CONSOLIDATED COMMUN	$4,939.58
10/18/23	732049	Vendor Check	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33559	ARRIEL R MCDONALD	$90.00
10/18/23	732086	Vendor Check	320 TELEPHONE/COMMUNICATION	300 Purchased Services	D6911	VERIZON WIRELESS BE	$2,709.58
10/20/23	V1005319	Electronic Wife Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	15229	POPP.COM INC	$830.42
10/20/23	V5019591	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31387	WILLIAM M AHLMANN	$45.00
10/20/23	V5019592	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22423	JENNIFER AJSENBERG	$90.00
10/20/23	V5019593	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34216	FATIMA ALNIZAMI	$90.00
10/20/23	V5019594	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12249	LAUREL L ANDERSON	$90.00
10/20/23	V5019596	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30858	JEFFREY A ANSORGE	$90.00
10/20/23	V5019598	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33275	JOHANNAH ARNDT	$90.00
10/20/23	V5019599	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28562	JEFFREY P ARTHURS	$90.00
10/20/23	V5019600	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29670	STEPHEN J AUDETTE	$90.00
10/20/23	V5019601	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33529	DIANE M BAGLEY	$90.00
10/20/23	V5019605	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23103	MARK A BARNES	$45.00
10/20/23	V5019606	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33272	BRYAN BASS	$90.00
10/20/23	V5019607	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30290	JENNIFER M BAUER	$90.00
10/20/23	V5019608	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23531	MICHELLE MAE BAUERM	$45.00
10/20/23	V5019609	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20822	BART C BECKER	$90.00
10/20/23	V5019610	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28728	JAMES A BECKER	$45.00
10/20/23	V5019611	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33479	TAJTIANNA BELL	$90.00
10/20/23	V5019612	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28149	DON R BELLEFEUILLE	$90.00
10/20/23	V5019613	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19653	DANIEL J BENGS	$45.00
10/20/23	V5019614	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20548	KELLY A BENUSA	$90.00
10/20/23	V5019615	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21859	CHRISTOPHER M BERG	$90.00
10/20/23	V5019616	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23942	ALEX H BERG	$90.00
10/20/23	V5019617	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27924	TERRY L BERGGREN	$90.00
10/20/23	V5019618	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22734	KIMBERLY A BERLING	$90.00
10/20/23	V5019619	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27680	CARTER P BERRY	$90.00
10/20/23	V5019621	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26114	KRISTAN M BIDWELL	$90.00
10/20/23	V5019622	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22952	RYAN M BISSON	$90.00
10/20/23	V5019623	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26912	JEANETTE M BITZER	$90.00
10/20/23	V5019624	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25528	DIANA BLEDSOE	$90.00
10/20/23	V5019625	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23142	MICHAEL ARLEN BLOOM	$45.00
10/20/23	V5019626	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34104	MARK D BOCOCK	$45.00
10/20/23	V5019627	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19023	ANDREA W BODEAU	$90.00
10/20/23	V5019630	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26249	JAMIE LEE CARLSON B	$90.00
10/20/23	V5019631	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32888	TANYA L BRADEHOFT	$45.00
10/20/23	V5019632	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28287	DAVID A BRANCH	$90.00
10/20/23	V5019633	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E7380	THOMAS W BRANDT	$90.00
10/20/23	V5019636	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34141	SONNI BUERSKIN	$90.00
10/20/23	V5019637	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34468	LUCAS J BURNS	$90.00
10/20/23	V5019638	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28668	CARRIE A CABE	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019640	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33534	JASON M CARDOSI	$90.00
10/20/23	V5019642	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10701	DALE J CARLSTROM	$90.00
10/20/23	V5019644	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29159	RANDY M CARTER	$90.00
10/20/23	V5019645	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31538	JAMES F CASSIDY	$90.00
10/20/23	V5019646	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21510	BRIAN CHANCE	$90.00
10/20/23	V5019648	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33474	LISA CHANG	$90.00
10/20/23	V5019649	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32004	IRFAN A CHAUDHRY	$90.00
10/20/23	V5019650	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31635	LENA M CHRISTIANSEN	$90.00
10/20/23	V5019651	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32955	MERCEDES J CLARK	$90.00
10/20/23	V5019652	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29608	PATRICK CLYMER	$90.00
10/20/23	V5019653	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21835	TERESA JO FAY COHN	$90.00
10/20/23	V5019655	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30040	GUYDON J DANDREA JR	$90.00
10/20/23	V5019656	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28923	MARIA N DANIEL	$90.00
10/20/23	V5019657	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27653	NATHANIEL R DAVIES	$90.00
10/20/23	V5019658	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27952	DARRYL L DEHN	$45.00
10/20/23	V5019659	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29146	JAMES R DEZURIK	$45.00
10/20/23	V5019660	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13191	JASON D DONAHUE	$45.00
10/20/23	V5019661	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27152	JOHN D DONLIN	$90.00
10/20/23	V5019664	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30289	BARBARA J DUPONT	$90.00
10/20/23	V5019665	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29399	JODI L DUROW	$90.00
10/20/23	V5019666	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27323	SARAH R LANCETTE	$90.00
10/20/23	V5019667	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29397	GERALD EDWARDS SR	$90.00
10/20/23	V5019668	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24977	KEVIN D ELIASON	$45.00
10/20/23	V5019670	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9481	TOD W ERICKSON	$90.00
10/20/23	V5019672	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E15029	DAWN M EWER	$45.00
10/20/23	V5019673	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26175	GARRY FABB	$90.00
10/20/23	V5019674	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	$90.00
10/20/23	V5019676	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30832	TIMOTHY A FEIST	$45.00
10/20/23	V5019677	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31139	JARRETTE D FELLOWS	$90.00
10/20/23	V5019678	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33988	BRANDON D FERRIS	$90.00
10/20/23	V5019679	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30343	STEPHEN C FLISK	$90.00
10/20/23	V5019682	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28017	MELANIE M GATES	$90.00
10/20/23	V5019683	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28956	DEBRA ANN GERARDY	$90.00
10/20/23	V5019684	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32681	VANESSA O.A. GILL	$90.00
10/20/23	V5019685	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34071	ADAM P GOODWALT	$45.00
10/20/23	V5019686	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27059	JAMES GREELEY	$90.00
10/20/23	V5019687	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29790	RYAN D GREENINGER	$90.00
10/20/23	V5019690	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29738	KYLE T GROVES	$90.00
10/20/23	V5019691	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26415	COURTNEY GULYARD	$90.00
10/20/23	V5019692	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9459	ROBIN L GUNSOLUS	$90.00
10/20/23	V5019693	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33995	MEGHAN O GUTZWILLER	$45.00
10/20/23	V5019695	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32816	SUSAN HANG	$90.00
10/20/23	V5019696	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32901	BETHANY A HANSON	$90.00
10/20/23	V5019697	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31245	DONALD A HANSON	$90.00
10/20/23	V5019698	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34277	TED HARDING	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019699	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19889	ANTWAN HARRIS	$90.00
10/20/23	V5019701	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29656	KRISTEN J HAUGE	$90.00
10/20/23	V5019702	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21972	MEGAN J HAVELAK	$90.00
10/20/23	V5019703	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26623	DALE A HECKENLAIBLE	$90.00
10/20/23	V5019704	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29272	AMBER M HEGLAND	$90.00
10/20/23	V5019705	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19111	MELISSA L HENDERSON	$90.00
10/20/23	V5019706	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34364	YER HER	$90.00
10/20/23	V5019707	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29891	DANIEL HERNANDEZ	$90.00
10/20/23	V5019708	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29380	SARAH B HEYER	$90.00
10/20/23	V5019710	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28882	KIM R HIEL	$90.00
10/20/23	V5019711	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23814	JENNIFER A HINKER	$90.00
10/20/23	V5019712	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20526	CHARLES J HOLMLUND	$45.00
10/20/23	V5019714	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30535	DANIEL C HOLTHUS	$45.00
10/20/23	V5019717	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27577	YUNQI HUANG	$90.00
10/20/23	V5019719	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25863	MICHAEL T HUELLER	$90.00
10/20/23	V5019720	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31397	MICHELLE K HUMPHREY	$90.00
10/20/23	V5019721	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20381	JOE L HUNT	$45.00
10/20/23	V5019722	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31302	MARK A HUSCHKA	$90.00
10/20/23	V5019724	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26818	BENJAMIN J IRMITER	$90.00
10/20/23	V5019725	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33713	THERESA M JACKSON	$90.00
10/20/23	V5019726	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32491	AMY TOLLEFSON	$90.00
10/20/23	V5019727	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26393	JENNIFER JERULLE	$90.00
10/20/23	V5019728	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32493	KRISTI A JOESTING	$90.00
10/20/23	V5019729	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24690	ALICIA JEAN JOHNSON	$45.00
10/20/23	V5019730	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24051	NANCY E JOHNSON	$90.00
10/20/23	V5019731	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22200	JOSEPHINE K JOHNSON	$90.00
10/20/23	V5019732	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27273	KRISTY K JOHNSON	$90.00
10/20/23	V5019733	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29485	ROBERT J JOHNSON	$45.00
10/20/23	V5019734	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34395	LEONARD J JONES	$90.00
10/20/23	V5019735	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33515	LEVY J JONES	$90.00
10/20/23	V5019736	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29772	RICARDO T JONES	$90.00
10/20/23	V5019737	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E7433	ANDREW JOY	$90.00
10/20/23	V5019740	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33284	EMILY KAEHN	$90.00
10/20/23	V5019741	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31611	THOMAS W KAMMERER J	$90.00
10/20/23	V5019742	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22793	BENJAMIN ROSCH KARL	$90.00
10/20/23	V5019743	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32900	HANNAH M KASSABIAN	$90.00
10/20/23	V5019745	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29704	RYAN M KENNEDY	$90.00
10/20/23	V5019746	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32494	KATIE E.D. KERN	$90.00
10/20/23	V5019747	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26153	KATHERINE E KERN	$90.00
10/20/23	V5019748	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34508	COURTNEY KIELB	$90.00
10/20/23	V5019749	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22369	KATIE L KIMSEY	$90.00
10/20/23	V5019750	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30976	JILL M KIND	$90.00
10/20/23	V5019751	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10991	MARK A KLIMEK	$45.00
10/20/23	V5019754	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24139	JILL M KNUTSON	$90.00
10/20/23	V5019755	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29665	RACHEL E KOEHLER	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019756	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13021	DEBRA J KOENIG	$90.00
10/20/23	V5019758	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27810	AARON M KRUEGER	$90.00
10/20/23	V5019760	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33298	MEGHAN E KUEMMEL	$45.00
10/20/23	V5019761	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25731	KENDRA KUHLMANN	$90.00
10/20/23	V5019762	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E6799	STEVEN KUYPER	$90.00
10/20/23	V5019763	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32073	SHANA R KWATAMPORA	$90.00
10/20/23	V5019764	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26205	PARIS D KYLES	$90.00
10/20/23	V5019765	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28930	ELIZABETH A LANTTO	$90.00
10/20/23	V5019766	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32964	JOHN W LARSEN	$90.00
10/20/23	V5019767	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23186	CARRIE L LARSON	$90.00
10/20/23	V5019768	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20085	JILL E LARSON	$90.00
10/20/23	V5019769	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24903	MICHELLE C LARSON	$90.00
10/20/23	V5019770	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10910	JEFF J LAWRENCE	$90.00
10/20/23	V5019772	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32008	CANDICE L LEDMAN	$90.00
10/20/23	V5019773	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22829	JANELL M LEISEN	$90.00
10/20/23	V5019775	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26878	JILL N LESNE	$90.00
10/20/23	V5019776	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8003	ANTHONY L LIBBY	$90.00
10/20/23	V5019778	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27708	SHERRI L LINCOLN	$90.00
10/20/23	V5019780	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19001	SARA A LOOBY-MORRIS	$90.00
10/20/23	V5019783	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29597	SHANNON L LUND	$90.00
10/20/23	V5019784	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32540	PETER A LUNDBERG	$45.00
10/20/23	V5019785	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25688	CALLEN MAGNUSON	$90.00
10/20/23	V5019786	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34613	JEREMY D MALCHOW	$90.00
10/20/23	V5019788	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30005	CHRISTINA M MANANCE	$90.00
10/20/23	V5019790	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27623	ERIN L MANNING	$90.00
10/20/23	V5019792	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26110	MICHAEL L MASTERS J	$45.00
10/20/23	V5019793	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28955	LAUREN M R MATYSIK	$90.00
10/20/23	V5019794	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29732	LORI E MCCARTHY	$90.00
10/20/23	V5019797	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26734	LISA A MCLEAREN	$90.00
10/20/23	V5019798	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33055	LAURA E MCLUEN	$90.00
10/20/23	V5019800	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27548	BRIDGET S MENGELKOC	$90.00
10/20/23	V5019801	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32386	JAMES J MIDTAUNE	$45.00
10/20/23	V5019802	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30977	WILBERT D MILLS	$90.00
10/20/23	V5019803	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24957	JULIE E MOBERG	$90.00
10/20/23	V5019804	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8170	ANN L MOCK	$90.00
10/20/23	V5019807	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27855	BRIANA M MOLNAR	$90.00
10/20/23	V5019808	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11508	KIM M MONETTE	$90.00
10/20/23	V5019809	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34245	AMY MOORE	$90.00
10/20/23	V5019810	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29672	DAVID E MOREDOCK	$90.00
10/20/23	V5019811	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34118	MERISSA MOREY	$45.00
10/20/23	V5019813	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32983	JOHN H MORSTAD	$90.00
10/20/23	V5019814	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16312	TROY H MOSENG	$45.00
10/20/23	V5019815	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26858	TYLER MOSENG	$45.00
10/20/23	V5019816	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34039	KEONNA R MOSES	$90.00
10/20/23	V5019817	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32648	BOUAKHAM MOUA	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019818	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20857	TRACY R MUELLER	$90.00
10/20/23	V5019819	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22727	MICHELLE MUNKHOLM	$90.00
10/20/23	V5019821	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27834	LANCE J MYERS	$90.00
10/20/23	V5019822	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26372	SALLY K NAULT-MAURE	$90.00
10/20/23	V5019823	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28113	ETHAN NEERDAELS	$90.00
10/20/23	V5019824	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34123	DANA M NELSON	$90.00
10/20/23	V5019825	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34315	ERIN K NELSON	$90.00
10/20/23	V5019826	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28881	ELIZABETH S NESS	$90.00
10/20/23	V5019827	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24238	JOANNE M NEUMANN	$90.00
10/20/23	V5019828	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23458	NICOLE M NEWFIELD	$90.00
10/20/23	V5019830	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19849	KIERSTEN NICHOLSON	$90.00
10/20/23	V5019832	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26158	CHRISTINE OAKLAND	$45.00
10/20/23	V5019833	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20219	JEFFREY L OAKLAND	$45.00
10/20/23	V5019834	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30331	COLLIN L O'BRIEN	$90.00
10/20/23	V5019835	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26239	JASON L OLSON	$90.00
10/20/23	V5019836	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11637	KENDALL A OLSON	$45.00
10/20/23	V5019837	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26662	TIKKIA D OSBORNE	$90.00
10/20/23	V5019838	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27322	CECILIA OTTO	$90.00
10/20/23	V5019839	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30702	ANTHONY M PADRNOS	$90.00
10/20/23	V5019840	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24652	ERIC J PARKER	$90.00
10/20/23	V5019841	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17381	KELLI A PARPART	$90.00
10/20/23	V5019842	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32375	DALE R PATTERSON	$45.00
10/20/23	V5019843	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9347	DEDRA GILE PATTON	$90.00
10/20/23	V5019844	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22375	MARYBETH PATTON	$90.00
10/20/23	V5019845	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20766	SARA M PEDERSON	$90.00
10/20/23	V5019846	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E18126	NATHAN J PEEL	$90.00
10/20/23	V5019848	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30974	ADRAIN M PENDELTON	$90.00
10/20/23	V5019850	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19713	ARLEN D PETERSON	$45.00
10/20/23	V5019851	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33981	ANDREW M PHENOW	$45.00
10/20/23	V5019852	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20346	JESSE T PHENOW	$90.00
10/20/23	V5019853	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27980	KATHRYN E POLUM	$45.00
10/20/23	V5019854	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33537	CELESTE A PRYDE	$90.00
10/20/23	V5019855	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17689	WILLIAM W QUAN III	$90.00
10/20/23	V5019856	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32000	JAMES L QUAST	$90.00
10/20/23	V5019857	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31290	JOSEPH E RADER	$90.00
10/20/23	V5019858	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20847	ANNE K RAMSEY	$90.00
10/20/23	V5019859	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26431	BRADLEY R REVOLINSK	$90.00
10/20/23	V5019860	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29160	JOHNATHAN D RICHMON	$90.00
10/20/23	V5019861	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23844	JULIE R RICHTER	$90.00
10/20/23	V5019862	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30407	ROBERT G RITCHIE	$90.00
10/20/23	V5019864	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30978	RONALD M SALAZAR	$90.00
10/20/23	V5019866	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34420	CLAYTON SAWATZKE	$90.00
10/20/23	V5019868	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25422	JAIME C SCHLOESSER	$45.00
10/20/23	V5019869	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19775	SARAH M SCHMIDT	$90.00
10/20/23	V5019870	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27957	TROY D SCHREIFELS	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019871	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32886	AMANDA M SCHULTZ	$90.00
10/20/23	V5019872	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28781	TIMOTHY J SCHULTZ	$45.00
10/20/23	V5019873	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12428	STEVEN M SCHWARTZ	$90.00
10/20/23	V5019874	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32085	MELISSA D SENNES	$90.00
10/20/23	V5019875	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10843	JODY E SEPPALA	$90.00
10/20/23	V5019877	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26696	ALBERT J SHOBER	$45.00
10/20/23	V5019878	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26822	BRIAN J SIVERSON-HA	$90.00
10/20/23	V5019879	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29305	ERIK R SJOGREN	$90.00
10/20/23	V5019880	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25428	LISA SJOGREN	$90.00
10/20/23	V5019882	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27262	PATRICK R SMITH	$90.00
10/20/23	V5019883	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32009	JENNA R SOBOTA	$90.00
10/20/23	V5019884	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28275	SORENSEN, KEELIE	$90.00
10/20/23	V5019885	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29773	TERENCE W SOVELL	$90.00
10/20/23	V5019887	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31056	MARK S SPURLIN	$90.00
10/20/23	V5019888	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17842	KRISTIN STAINER-PER	$90.00
10/20/23	V5019890	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28554	JESSICA M STEIN	$90.00
10/20/23	V5019891	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29023	AUDRA L STEVENSON	$90.00
10/20/23	V5019892	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33023	ELLEN M STEWART	$90.00
10/20/23	V5019893	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11059	MICHAEL K STOCK	$90.00
10/20/23	V5019895	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9274	RICHARD T SUBJECT J	$45.00
10/20/23	V5019898	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13467	SCOTT W TAYLOR	$90.00
10/20/23	V5019899	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24729	CONSTANCE G THOMAS	$90.00
10/20/23	V5019900	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25672	JENNIFER L THOMAS	$90.00
10/20/23	V5019901	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32003	ERIK R THOMPSON	$90.00
10/20/23	V5019903	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28936	DARBY M THRONE	$90.00
10/20/23	V5019905	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13696	JENNIFER L TOLLEFSO	$90.00
10/20/23	V5019907	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34466	KAREN W TRUE	$90.00
10/20/23	V5019908	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20079	MARTHA TRUMBLE	$90.00
10/20/23	V5019909	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10199	WENDY L TUOMINEN	$90.00
10/20/23	V5019910	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30783	ERIC A TURBEVILLE	$90.00
10/20/23	V5019911	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29729	UGONWAYI P UGO	$90.00
10/20/23	V5019912	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29674	LISA B ULRICH	$90.00
10/20/23	V5019913	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11233	STEVE W VAN DYKE	$45.00
10/20/23	V5019915	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27332	ANGELA M VANHEE	$90.00
10/20/23	V5019917	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26402	SARA A VERNIG	$90.00
10/20/23	V5019918	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32821	KAY M VILLELLA	$90.00
10/20/23	V5019919	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16515	KARI M VOLLRATH	$90.00
10/20/23	V5019921	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17777	DANIEL J WALD	$90.00
10/20/23	V5019923	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33090	DUANE M WARDALLY	$90.00
10/20/23	V5019924	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17230	MICHELLE PETERSON W	$90.00
10/20/23	V5019925	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29393	EMILY K WATTS	$90.00
10/20/23	V5019926	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26824	JASON M WEAPPA	$90.00
10/20/23	V5019928	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33582	MILES WEBB	$90.00
10/20/23	V5019929	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28896	STEPHANIE A WEBSTER	$90.00
10/20/23	V5019930	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32801	JAKE H WEDIN	$45.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019932	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31146	JENNIFER C WEIER	$90.00
10/20/23	V5019934	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34195	ERIC WELLE	$90.00
10/20/23	V5019935	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12387	JULIA WESLEY-WONG	$90.00
10/20/23	V5019938	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E4855	CRAIG WOKSON	$90.00
10/20/23	V5019939	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32542	ADAM M WOODS	$90.00
10/20/23	V5019941	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26183	EMILY WOOLSEY	$90.00
10/20/23	V5019942	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32679	BRADLEY J WUTSCHKE	$45.00
10/20/23	V5019943	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24229	JAMES D WYNN	$90.00
10/20/23	V5019944	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30866	KAO XIONG	$90.00
10/20/23	V5019945	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29711	YING XIONG	$90.00
10/20/23	V5019946	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34140	CHA T YANG	$90.00
10/20/23	V5019947	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21537	JEFF ZASTROW	$90.00
10/20/23	V5019948	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29673	STEPHANIE A ZIGAN	$90.00
10/20/23	V5019949	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28970	KRISTINE M SOLYST	$90.00
10/20/23	V5019950	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32951	JENNIFER M ZIPF	$90.00
10/18/23	V8005067	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	08447	NYSTROM PUBLISHING	$9,108.67
10/20/23	V1005321	Electronic Wife Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	A0275	UNITED PARCEL SERVI	$154.48
10/20/23	V1005343	Electronic Wife Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	PC0062	US BANK CARD CMANAN	$110.33
10/20/23	V1005359	Electronic Wife Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	PC0059	US BANK CARD I2T2 D	$2.93
10/25/23	V8005115	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	51473	ANCHOR SOLAR INVEST	$3,763.88
10/25/23	V8005120	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53001	IDEAL ENERGIES SOLA	$11,863.50
10/25/23	V8005121	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53912	IDEAL ENERGIES SOLA	$11,032.58
10/18/23	732093	Vendor Check	331 ELECTRICITY	300 Purchased Services	00300	XCEL ENERGY	$70,182.28
10/20/23	V1005322	Electronic Wife Transfer	331 ELECTRICITY	300 Purchased Services	00419	WRIGHT HENNEPIN ELE	$35,092.80
10/18/23	732009	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	$13,325.16
10/18/23	732010	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	$29.01
10/25/23	V8005153	Vendor ACH	332 NATURAL GAS	300 Purchased Services	51808	SYMMETRY ENERGY SOL	$8,338.08
10/11/23	731957	Vendor Check	333 WATER AND SEWER	300 Purchased Services	09944	MAPLE GROVE, CITY O	$81,848.81
10/11/23	731958	Vendor Check	333 WATER AND SEWER	300 Purchased Services	09944	MAPLE GROVE, CITY O	$4,282.81
10/11/23	731959	Vendor Check	333 WATER AND SEWER	300 Purchased Services	09944	MAPLE GROVE, CITY O	$3,195.03
10/20/23	V1005314	Electronic Wife Transfer	333 WATER AND SEWER	300 Purchased Services	00074	BROOKLYN CENTER, CI	$6,219.27
10/20/23	V1005315	Electronic Wife Transfer	333 WATER AND SEWER	300 Purchased Services	00075	BROOKLYN PARK, CITY	$1,697.84
10/20/23	V1005320	Electronic Wife Transfer	334 REFUSE REMOVAL	300 Purchased Services	00230	REPUBLIC SERVICES	$35,321.39
10/20/23	V1005346	Electronic Wife Transfer	334 REFUSE REMOVAL	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$197.17
10/11/23	V8004984	Vendor ACH	340 INSURANCES	300 Purchased Services	F2937	MARSH & MCLENNAN AG	$39,021.23
10/18/23	732066	Vendor Check	340 INSURANCES	300 Purchased Services	18177	PHILADELPHIA INSURA	$2,430.00
10/18/23	732089	Vendor Check	340 INSURANCES	300 Purchased Services	F7356	WESTERN NATIONAL IN	$461.00
10/25/23	732118	Vendor Check	340 INSURANCES	300 Purchased Services	F7373	EMC INSURANCE COMPA	$48,806.10
10/25/23	V8005128	Vendor ACH	340 INSURANCES	300 Purchased Services	52388	LIBERTY MUTUAL INSU	$40,918.40
10/25/23	V8005139	Vendor ACH	349 MENTAL HLTH SVCS >$25,000	300 Purchased Services	54685	PEOPLE INCORPORATED	$7,400.00
10/04/23	731876	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	18537	GLOBAL COMMUNICATIO	$737.80
10/04/23	P404760	Epayable	350 CONTR REP - SITES	300 Purchased Services	50088	AID ELECTRIC CORP	$499.10
10/04/23	V8004944	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	17691	VIKING SEWER AND DR	$400.00
10/11/23	V8005003	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	20141	RJ MECHANICAL INC	$521.68
10/18/23	732075	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	16777	SCHADEGG MECHANICAL	$3,535.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	P404845	Epayable	350 CONTR REP - SITES	300 Purchased Services	04921	EMI AUDIO	$300.00
10/18/23	V8005024	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	50759	BRIGHT BLINDS LLC	$2,943.00
10/25/23	P404847	Epayable	350 CONTR REP - SITES	300 Purchased Services	50088	AID ELECTRIC CORP	$906.58
10/25/23	V8005149	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	26503	SONUS INTERIORS INC	$1,685.00
10/04/23	731876	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	18537	GLOBAL COMMUNICATIO	$234.00
10/04/23	P404766	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	04921	EMI AUDIO	$375.00
10/04/23	P404769	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	07053	HILLYARD FLOOR CARE	$251.00
10/04/23	V8004917	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	50372	NORTHERN BATTERY	$4,817.50
10/04/23	V8004944	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	17691	VIKING SEWER AND DR	$409.50
10/11/23	731983	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	$100.00
10/11/23	P404789	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	51025	E.H. RENNER & SON I	$3,729.76
10/11/23	P404797	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	17796	NAC MECHANICAL & EL	$610.55
10/18/23	732019	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	51025	E.H. RENNER & SON I	$3,729.76
10/18/23	P404829	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	07053	HILLYARD FLOOR CARE	$1,086.20
10/20/23	V1005321	Electronic Wife Transfer	352 CONTR REP - EQUIP	300 Purchased Services	A0275	UNITED PARCEL SERVI	$17.69
10/25/23	732161	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	$100.00
10/25/23	V8005095	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	54212	ATLAS TOYOTA MATERI	$692.34
10/04/23	V8004904	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$91.14
10/11/23	731972	Vendor Check	358 FOREIGN LANG <$25,000	300 Purchased Services	F2709	PACIFIC INTERPRETER	$2,945.15
10/11/23	V8004963	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$3,030.00
10/18/23	732026	Vendor Check	358 FOREIGN LANG <$25,000	300 Purchased Services	F4068	FRAYMAN, NADIA	$140.00
10/18/23	732063	Vendor Check	358 FOREIGN LANG <$25,000	300 Purchased Services	F2709	PACIFIC INTERPRETER	$411.70
10/18/23	V8005036	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$615.00
10/25/23	V8005112	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$480.00
10/25/23	V8005130	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$363.68
10/11/23	731931	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$857,384.33
10/11/23	V8004960	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F7318	CSTMN	$80,000.00
10/11/23	V8004995	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$358,016.14
10/18/23	V8005030	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F7318	CSTMN	$25,532.51
10/11/23	731953	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	17434	KOTTKES' BUS SERVIC	$410.83
10/18/23	V8005065	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$4,358.74
10/11/23	731931	Vendor Check	364 TRANSP NONPERFORM RESERVE	300 Purchased Services	D6455	FIRST STUDENT INC	-$42,869.22
10/11/23	V8004995	Vendor ACH	364 TRANSP NONPERFORM RESERVE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	-$17,900.81
10/05/23	V5019523	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16833	EILEEN E BAKER	$38.27
10/05/23	V5019526	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28279	KRISTEN M BERTSCHIN	$39.30
10/05/23	V5019531	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34141	SONNI BUERSKIN	$108.15
10/05/23	V5019534	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	$90.09
10/05/23	V5019536	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	$216.83
10/05/23	V5019537	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30343	STEPHEN C FLISK	$98.99
10/05/23	V5019540	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28017	MELANIE M GATES	$90.95
10/05/23	V5019542	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33995	MEGHAN O GUTZWILLER	$86.32
10/05/23	V5019545	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32901	BETHANY A HANSON	$18.35
10/05/23	V5019547	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26623	DALE A HECKENLAIBLE	$411.01
10/05/23	V5019550	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33556	SAMANTHA R HUMPHREY	$24.83
10/05/23	V5019553	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27273	KRISTY K JOHNSON	$86.24

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10/05/23	V5019558	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29704	RYAN M KENNEDY	$201.66
10/05/23	V5019569	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24957	JULIE E MOBERG	$103.72
10/05/23	V5019571	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28447	DOROTHY C MONTERO	$29.01
10/05/23	V5019572	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32983	JOHN H MORSTAD	$123.79
10/05/23	V5019573	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20857	TRACY R MUELLER	$47.36
10/05/23	V5019574	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30467	JORGE A NAVARRETE	$15.99
10/05/23	V5019575	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	$42.25
10/05/23	V5019577	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29276	KIMBERLY A OLSON	$7.40
10/05/23	V5019581	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	$208.44
10/18/23	732038	Vendor Check	366 BUSINESS TRAVEL	300 Purchased Services	E30361	CAROLYN D JENSON	$32.58
10/18/23	732080	Vendor Check	366 BUSINESS TRAVEL	300 Purchased Services	F7272	TEC21 EDUCATIONAL S	$1,250.00
10/20/23	V1005344	Electronic Wife Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0033	US BANK CARD COMMED	$580.00
10/20/23	V1005366	Electronic Wife Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0078	US BANK CARD KHIEL	$27.46
10/20/23	V5019590	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25515	NANCY ADAMS	$113.97
10/20/23	V5019593	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34216	FATIMA ALNIZAMI	$37.30
10/20/23	V5019595	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E18747	PHILIP R LUOMA ANDE	$68.06
10/20/23	V5019598	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33275	JOHANNAH ARNDT	$90.85
10/20/23	V5019603	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30384	KELLY J BAKKER	$172.77
10/20/23	V5019607	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30290	JENNIFER M BAUER	$86.49
10/20/23	V5019611	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33479	TAJTIANNA BELL	$68.98
10/20/23	V5019620	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28279	KRISTEN M BERTSCHIN	$95.59
10/20/23	V5019629	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20115	TIMKA FATIMA REMETI	$29.08
10/20/23	V5019634	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34436	JEMEL S BREWER	$87.90
10/20/23	V5019637	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34468	LUCAS J BURNS	$25.22
10/20/23	V5019639	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33617	KAREN J CADIGAN	$31.77
10/20/23	V5019640	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33534	JASON M CARDOSI	$117.31
10/20/23	V5019641	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30656	STACY L CARLSON	$33.54
10/20/23	V5019643	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24802	JESSICA J CARR	$90.76
10/20/23	V5019647	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32957	HONG J CHANG	$26.84
10/20/23	V5019649	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32004	IRFAN A CHAUDHRY	$111.02
10/20/23	V5019656	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	$90.29
10/20/23	V5019662	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22185	MICHELLE DRAKE	$82.55
10/20/23	V5019665	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29399	JODI L DUROW	$82.93
10/20/23	V5019669	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28975	ANNE M ERICKSON	$25.69
10/20/23	V5019675	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29919	CAROL A FARNIOK	$119.41
10/20/23	V5019680	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E21077	SHARLA B FOSTER	$79.40
10/20/23	V5019682	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28017	MELANIE M GATES	$83.35
10/20/23	V5019683	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28956	DEBRA ANN GERARDY	$47.95
10/20/23	V5019686	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27059	JAMES GREELEY	$50.47
10/20/23	V5019687	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29790	RYAN D GREENINGER	$52.29
10/20/23	V5019689	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25701	KATHRYN ANNE GRIVNA	$59.09
10/20/23	V5019694	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33521	BRADLEY M HAGEN	$67.15
10/20/23	V5019709	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34485	RONALD D HICKS	$50.42
10/20/23	V5019710	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28882	KIM R HIEL	$82.42
10/20/23	V5019715	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33292	LAURA B HONECK	$51.01

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019718	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34438	CYBREAN M HUBERT	$112.87
10/20/23	V5019723	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30285	BENJAMIN J IRMITER	$134.35
10/20/23	V5019728	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32493	KRISTI A JOESTING	$186.73
10/20/23	V5019738	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29029	BETHANY A JUNSO	$35.19
10/20/23	V5019739	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29631	ANNMARIE L KADID	$143.07
10/20/23	V5019743	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32900	HANNAH M KASSABIAN	$219.04
10/20/23	V5019744	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34479	SCOTT F KELLY	$122.52
10/20/23	V5019746	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32494	KATIE E.D. KERN	$107.34
10/20/23	V5019748	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34508	COURTNEY KIELB	$24.89
10/20/23	V5019756	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E13021	DEBRA J KOENIG	$152.81
10/20/23	V5019757	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20065	RUTH A KORAN	$57.27
10/20/23	V5019758	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27810	AARON M KRUEGER	$108.69
10/20/23	V5019759	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22845	JOSEPH L KRUEGER	$96.69
10/20/23	V5019771	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32025	NICOLE J LAWSON	$21.10
10/20/23	V5019774	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E23274	DORIS M LEMANSKI	$47.31
10/20/23	V5019777	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27073	ANDREA L LILLEBERG	$34.30
10/20/23	V5019779	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33984	JILL L LINDL	$108.41
10/20/23	V5019781	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28945	NICOLE M LUCAS	$77.10
10/20/23	V5019793	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28955	LAUREN M R MATYSIK	$158.06
10/20/23	V5019795	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31126	SHANNON M MCGINNIS	$94.78
10/20/23	V5019799	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E21244	ANDREA K MCPHERSON	$24.19
10/20/23	V5019810	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29672	DAVID E MOREDOCK	$107.52
10/20/23	V5019812	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29474	NANETTE K MORGAN	$102.51
10/20/23	V5019817	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32648	BOUAKHAM MOUA	$128.84
10/20/23	V5019818	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20857	TRACY R MUELLER	$93.42
10/20/23	V5019820	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25336	CRISTA L MURPHY	$304.48
10/20/23	V5019823	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28113	ETHAN NEERDAELS	$247.56
10/20/23	V5019824	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	$9.11
10/20/23	V5019828	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E23458	NICOLE M NEWFIELD	$196.92
10/20/23	V5019829	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24255	JESSICA NEWTON	$28.85
10/20/23	V5019838	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27322	CECILIA OTTO	$291.23
10/20/23	V5019841	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E17381	KELLI A PARPART	$102.34
10/20/23	V5019854	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33537	CELESTE A PRYDE	$123.46
10/20/23	V5019855	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E17689	WILLIAM W QUAN III	$265.57
10/20/23	V5019856	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	$80.58
10/20/23	V5019863	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25005	ELISE M RUEGSEGGER	$37.61
10/20/23	V5019865	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26770	LEONA M SANTILLAN	$173.56
10/20/23	V5019870	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27957	TROY D SCHREIFELS	$137.20
10/20/23	V5019871	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32886	AMANDA M SCHULTZ	$139.07
10/20/23	V5019878	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26822	BRIAN J SIVERSON-HA	$165.63
10/20/23	V5019881	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31183	CORI L SMITH	$72.90
10/20/23	V5019889	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31345	JILLIAN E STATELY	$125.43
10/20/23	V5019894	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24761	KAYLA J STREI	$115.74
10/20/23	V5019902	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26531	LISA M THOMPSON	$18.87
10/20/23	V5019904	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19618	KIMBERLY SHELLEY TI	$52.43

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019906	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27798	PARVANEH G TROBEC	$72.72
10/20/23	V5019909	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E10199	WENDY L TUOMINEN	$145.99
10/20/23	V5019912	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29674	LISA B ULRICH	$280.44
10/20/23	V5019920	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29025	TINA M WACKER	$39.04
10/20/23	V5019922	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28364	AMANDA F WALLNER	$79.70
10/20/23	V5019923	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33090	DUANE M WARDALLY	$41.02
10/20/23	V5019937	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32747	KEVON J WHITLOCK	$75.14
10/20/23	V5019940	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27832	ANN C WOODS	$183.45
10/20/23	V5019944	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30866	KAO XIONG	$32.55
10/20/23	V5019948	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29673	STEPHANIE A ZIGAN	$77.81
10/20/23	V5019951	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33473	NASHLEY ZOLLICOFFER	$105.59
10/04/23	731895	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F3930	MINNESOTA LIBRARY A	$375.00
10/04/23	731904	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	51751	RESILIENCE IMPACT	$818.00
10/04/23	V8004865	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	52845	#SOCIALSCHOOL4EDU	$795.00
10/05/23	V5019529	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28287	DAVID A BRANCH	$43.08
10/05/23	V5019546	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E17405	KIMBERLY JO HAUGO	$250.00
10/05/23	V5019554	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E17988	TIMOTHY W KALLEVIG	$376.70
10/05/23	V5019555	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22170	KATE MARIE KALLEVIG	$396.70
10/05/23	V5019559	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30976	JILL M KIND	$367.80
10/05/23	V5019561	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E24139	JILL M KNUTSON	$33.00
10/05/23	V5019584	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33011	SARAH RYAN	$292.72
10/11/23	731922	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A2648	BRIGHTWORKS	$610.00
10/11/23	731966	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	D0056	MSCA	$235.00
10/11/23	P404783	Epayable	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	04115	AVID CENTER	$4,550.00
10/18/23	731993	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F5764	ADVENT LUTHERAN CHU	$400.00
10/18/23	732005	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A3013	BROOKLYN PARK RECRE	$225.00
10/18/23	732045	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A0505	MAAP	$150.00
10/18/23	732084	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	50833	TWOHY, ANNE C	$100.00
10/18/23	P404819	Epayable	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	08889	BARNES & NOBLE	$280.00
10/18/23	V8005079	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	D2624	THREE RIVERS PARK D	$21.51
10/20/23	V1005339	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC005	US BANK CARD ARAMSE	$477.54
10/20/23	V1005340	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC001	US BANK CARD BSADMI	$721.01
10/20/23	V1005341	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC002	US BANK CARD BSTRAV	$12,677.64
10/20/23	V1005342	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0019	US BANK CARD CIESDE	$2,520.00
10/20/23	V1005343	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0062	US BANK CARD CMANAN	$1,198.00
10/20/23	V1005344	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0033	US BANK CARD COMMED	-$100.00
10/20/23	V1005345	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0030	US BANK CARD CTHOMA	$60.51
10/20/23	V1005346	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$2,105.00
10/20/23	V1005347	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0013	US BANK CARD DCARLS	$225.00
10/20/23	V1005348	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0070	US BANK CARD DHUGHE	$125.00
10/20/23	V1005349	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0018	US BANK CARD DLTLDE	$1,244.00
10/20/23	V1005353	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0040	US BANK CARD EMANNI	$290.00
10/20/23	V1005354	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0051	US BANK CARD EQUITY	$2,068.93
10/20/23	V1005355	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0049	US BANK CARD EXIONG	$378.01
10/20/23	V1005358	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0010	US BANK CARD HRDEPT	$161.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V1005360	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	$850.00
10/20/23	V1005362	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0076	US BANK CARD JMACCA	$952.00
10/20/23	V1005364	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0054	US BANK CARD JNEUMA	$265.00
10/20/23	V1005366	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0078	US BANK CARD KHIEL	$4,707.95
10/20/23	V1005367	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0026	US BANK CARD KIDSTO	$676.55
10/20/23	V1005372	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0012	US BANK CARD LFOSTE	$250.00
10/20/23	V1005374	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0073	US BANK CARD LJOHNS	$175.00
10/20/23	V1005395	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0020	US BANK CARD SSVCSD	$2,673.42
10/20/23	V1005396	Electronic Wife Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0035	US BANK CARD TSCHRE	$105.71
10/20/23	V5019597	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33656	ANGELA R ANTONY	$285.00
10/20/23	V5019628	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25870	KELLY M BOOTH RUD	$235.00
10/20/23	V5019635	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E31074	KALYN B BRIX	$260.00
10/20/23	V5019664	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30289	BARBARA J DUPONT	$60.26
10/20/23	V5019713	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25436	KRISTIN C HOLSEN	$183.60
10/20/23	V5019716	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E31114	KARI A HOUSE	$30.13
10/20/23	V5019758	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E27810	AARON M KRUEGER	$280.71
10/20/23	V5019817	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32648	BOUAKHAM MOUA	$36.74
10/20/23	V5019831	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E11769	BARBARA J SIERACKI	$250.00
10/20/23	V5019839	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30702	ANTHONY M PADRNOS	$953.20
10/20/23	V5019876	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32642	APARNA E SHANKARANA	$82.53
10/20/23	V5019882	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E27262	PATRICK R SMITH	$223.44
10/20/23	V5019886	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E10839	HOLLY A SPANIER	$125.00
10/20/23	V5019914	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E13024	PATRICIA L VAN HORN	$175.00
10/20/23	V5019933	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E16524	JENNIFER L WEINZIER	$175.00
10/25/23	732128	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A2088	ISD 911-CAMBRIDGE-I	$150.00
10/25/23	732153	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	15814	REGENTS OF THE U OF	$13,500.00
10/25/23	P404848	Epayable	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	04115	AVID CENTER	$750.00
10/04/23	V8004936	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D2624	THREE RIVERS PARK D	$214.71
10/11/23	731940	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53022	EDINA HIGH SCHOOL D	$200.00
10/11/23	731943	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	$100.00
10/11/23	731946	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$100.00
10/11/23	731955	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0505	MAAP	$570.00
10/11/23	V8005007	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	25408	SUNSHINE TRAVEL	$8,750.00
10/18/23	732013	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53371	CREATEMPLS	$2,966.00
10/18/23	732036	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	$100.00
10/18/23	732037	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50440	ISD 728-ELK RIVER A	$100.00
10/18/23	732081	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0544	TOTINO GRACE HIGH S	$175.00
10/20/23	V1005317	Electronic Wife Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53712	HIGH TECH KIDS P-CA	$900.00
10/20/23	V1005342	Electronic Wife Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0019	US BANK CARD CIESDE	$875.00
10/20/23	V1005360	Electronic Wife Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	-$288.00
10/20/23	V1005364	Electronic Wife Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0054	US BANK CARD JNEUMA	$500.00
10/20/23	V1005379	Electronic Wife Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0017	US BANK CARD PURCHD	$325.00
10/25/23	732141	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F6011	MN SWIM COACHES ASS	$150.00
10/25/23	V8005154	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D2624	THREE RIVERS PARK D	$93.60
10/25/23	732158	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52191	RTA TIMBERLAND LLC	$11,971.22

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/23	V8004867	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	53143	A1 RENT IT	$127.00
10/25/23	732164	Vendor Check	372 RENTAL - EQUIPMENT	300 Purchased Services	50780	SUNBELT RENTALS INC	$599.85
10/18/23	V8005046	Vendor ACH	375 SCHL NURSE CONTR >$25,000	300 Purchased Services	54599	KATHERINE LOVGREN L	$4,800.00
10/11/23	V8004957	Vendor ACH	379 MENTAL HLTH SVS <$25,000	300 Purchased Services	53996	CHANGE INC	$9,545.44
10/18/23	732020	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	53846	ECM PUBLISHERS INC	$170.80
10/20/23	V1005367	Electronic Wife Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0026	US BANK CARD KIDSTO	$45.00
10/20/23	V1005371	Electronic Wife Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0079	US BANK CARD KVILLE	$86.83
10/25/23	V8005103	Vendor ACH	382 LAUNDRY-DRY CLEANING	300 Purchased Services	07933	CINTAS CORPORATION	$3,700.63
10/04/23	731881	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$329,677.62
10/11/23	731944	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	08481	ISD 15-ST FRANCIS S	$43,674.30
10/11/23	731945	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A0811	ST LOUIS PARK SCHOO	$3,808.74
10/11/23	731947	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	00047	ISD 834-STILLWATER	$2,290.05
10/25/23	732121	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$177,305.50
10/25/23	732122	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$468.30
10/25/23	732123	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$795.20
10/25/23	732125	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A2553	ISD 152-MOORHEAD AR	$259.74
10/25/23	732126	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A0811	ST LOUIS PARK SCHOO	$1,464.90
10/25/23	732127	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	50865	ISD 728-ELK RIVER A	$227.74
10/11/23	V8004958	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	18519	CHILEDA INSTITUTE I	$478.21
10/11/23	V8004990	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	02865	NORTHEAST METRO DIS	$20,398.00
10/25/23	V8005101	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	18519	CHILEDA INSTITUTE I	$531.34
10/11/23	V8004958	Vendor ACH	392 PYMTS EDUCAT OUT OF STATE	300 Purchased Services	18519	CHILEDA INSTITUTE I	$4,303.85
10/25/23	V8005101	Vendor ACH	392 PYMTS EDUCAT OUT OF STATE	300 Purchased Services	18519	CHILEDA INSTITUTE I	$4,782.06
10/04/23	731896	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F5915	MN ASSOCIATION OF I	$1,000.00
10/04/23	731908	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	52428	SCIENCE FROM SCIENT	$8,000.00
10/04/23	V8004936	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	$261.00
10/11/23	731964	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A4149	MN LANDSCAPE ARBORE	$740.00
10/11/23	731973	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	50950	PINEHAVEN FARM	$240.00
10/11/23	P404798	Epayable	394 PMTS TO OTHER AGENCY	300 Purchased Services	F5953	NORTHERN STAR COUNC	$700.00
10/11/23	V8005010	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	$396.72
10/11/23	V8005016	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	A3073	YOUTH FRONTIERS INC	$750.00
10/18/23	732004	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS	$25,830.63
10/18/23	732070	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	15814	REGENTS OF THE U OF	$266.00
10/18/23	V8005029	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	53755	CHOOSING HAPPINESS	$3,800.00
10/18/23	V8005060	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54673	NATIVE PRIDE PRODUC	$3,600.00
10/18/23	V8005068	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	F1652	PRAIRIECARE, LLC	$5,332.80
10/20/23	V1005350	Electronic Wife Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0029	US BANK CARD DTHRON	$973.44
10/20/23	V1005367	Electronic Wife Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0026	US BANK CARD KIDSTO	$2,246.40
10/25/23	P404867	Epayable	394 PMTS TO OTHER AGENCY	300 Purchased Services	08279	WORLD'S FINEST CHOC	$6,852.00
10/25/23	V8005154	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	$1,408.08
10/18/23	V8005071	Vendor ACH	398 INTERDEPARTMENTAL CHRGBK	300 Purchased Services	18914	RICOH USA	$23,306.17
10/04/23	731868	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54644	BAETSEN, GARY	$162.00
10/04/23	731875	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0686	FEIL, CRAIG W	$79.00
10/04/23	731877	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$60.00
10/04/23	731879	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54601	HURD, CHARLES A	$162.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/23	731883	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54604	KULDA, MARK E	$64.00
10/04/23	731885	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54626	LONDON, MARCUS LORE	$81.00
10/04/23	731887	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0060	LUNDSTROM, WAYNE	$81.00
10/04/23	731889	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5626	MEAD, RONALD DAVID	$81.00
10/04/23	731899	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50827	NORDLING, AARON	$81.00
10/04/23	731900	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$200.00
10/04/23	731905	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D5407	RUIZ, ANTHONY R	$66.00
10/04/23	731906	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5050	SACKETT, TOBIAS	$81.00
10/04/23	731907	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5939	SCHIMETZ, SCOTT	$81.00
10/04/23	731909	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2473	SKOCHENSKI, BRYAN	$243.00
10/04/23	731910	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5681	SULLWOLD, MIKE	$162.00
10/04/23	731911	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D8936	THOMAS, ROBERT W	$81.00
10/04/23	731912	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5772	TITUS, JOSEPH	$94.00
10/04/23	P404759	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$346.00
10/04/23	V8004874	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50444	BARNES, MIKE	$81.00
10/04/23	V8004886	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50973	EVENSON, CHAD	$81.00
10/04/23	V8004907	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1548	MALLEY, DAVID L	$66.00
10/04/23	V8004915	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F1627	NEW WAY HYPNOSIS CL	$220.00
10/04/23	V8004930	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2928	SCHUERMAN, KEVIN	$79.00
10/04/23	V8004937	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52495	TIMM, AMY L	$1,320.00
10/04/23	V8004946	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3626	ZELENAK, MARK	$94.00
10/11/23	731926	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	11256	DANIEL, THOMAS A	$55.00
10/11/23	731933	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7395	FRANTA, TOM	$94.00
10/11/23	731934	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52044	GEORGAKOPOULOS, TES	$110.00
10/11/23	731937	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$60.00
10/11/23	731938	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54662	HICKS, JOSHUA	$256.00
10/11/23	731939	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	51448	IHEALTH	$315.00
10/11/23	731950	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54653	KANG, JUUNAH	$64.00
10/11/23	731952	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2800	KIDZART	$1,062.00
10/11/23	731965	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	08486	MN STATE HIGH SCHOO	$30.00
10/11/23	731969	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$140.00
10/11/23	731974	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D9967	PLAMAN, BRAD	$94.00
10/11/23	731980	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5939	SCHIMETZ, SCOTT	$13.00
10/11/23	731981	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5696	SCHMID, BRIAN	$94.00
10/11/23	731985	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10988	STEPHAN, THOMAS R J	$66.00
10/11/23	731990	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4905	WELLS, BRANDON	$1,350.00
10/11/23	731991	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5865	WHITE, TERRANCE	$94.00
10/11/23	731992	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54603	WHITSON, JEFFREY C	$94.00
10/11/23	P404781	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$4,073.00
10/11/23	P404800	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	F5552	POTENZA SPORTS LTD	$3,200.00
10/11/23	V8004959	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54651	CORTEX REHABILITAIT	$300.00
10/11/23	V8004970	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST CONTR	$1,324.75
10/11/23	V8004988	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$240.00
10/11/23	V8004994	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	12716	NORTHERN LIGHTS	$1,725.00
10/11/23	V8005014	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1968	WALKER, STEVE	$94.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/11/23	V8005015	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53629	YAFONDO, JAMES	$114.00
10/18/23	731994	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7503	AHLQUIST, TRAVIS	$89.00
10/18/23	731997	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53773	ANDERSON, JUNE I	$30.00
10/18/23	732000	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7337	BECK, JOSHUA	$94.00
10/18/23	732002	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5123	BLANCK, DAWSON	$81.00
10/18/23	732006	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54671	BRYAN-JEFFRIES, ALY	$81.00
10/18/23	732012	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54659	CRAWFORD, PETER	$79.00
10/18/23	732014	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5650	DAHL, DENIS	$81.00
10/18/23	732015	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	11256	DANIEL, THOMAS A	$55.00
10/18/23	732017	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54658	DERUSHA, SAMUEL	$64.00
10/18/23	732023	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50098	EIYNCK, TERRY	$94.00
10/18/23	732025	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0686	FEIL, CRAIG W	$137.00
10/18/23	732029	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50875	GOTHMANN, AARON	$188.00
10/18/23	732032	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$180.00
10/18/23	732033	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54662	HICKS, JOSHUA	$94.00
10/18/23	732034	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54601	HURD, CHARLES A	$81.00
10/18/23	732035	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5916	IKI INC	$49.00
10/18/23	732039	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54634	KOWSARI, ALIREZA	$64.00
10/18/23	732040	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F1561	LEDER, JARROD	$94.00
10/18/23	732043	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0060	LUNDSTROM, WAYNE	$81.00
10/18/23	732044	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	07396	LYNDE & MCLEOD INC	$124.00
10/18/23	732050	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5626	MEAD, RONALD DAVID	$162.00
10/18/23	732054	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5625	MILLER, JEREMIAH	$94.00
10/18/23	732060	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$20.00
10/18/23	732062	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D5465	OLSON, MATT	$94.00
10/18/23	732064	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5537	PAPKE, MATTHEW	$94.00
10/18/23	732065	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54667	PEREZ, CHRISTIAN	$94.00
10/18/23	732067	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F0006	POLACEK, DOUG	$94.00
10/18/23	732068	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52804	POTVIN, SARAH	$1,000.00
10/18/23	732072	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53786	ROSE, MITCHELL	$243.00
10/18/23	732073	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5050	SACKETT, TOBIAS	$162.00
10/18/23	732074	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3285	SAVE A LIFE CORP	$755.00
10/18/23	732076	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5696	SCHMID, BRIAN	$81.00
10/18/23	732077	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53647	SMITH, ADAM	$94.00
10/18/23	732078	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10988	STEPHAN, THOMAS R J	$94.00
10/18/23	732082	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53161	TREADWAY, RACHEL R	$158.00
10/18/23	732088	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54622	WERLEY, PAMELA LOUI	$135.00
10/18/23	732090	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2934	WOLVIN, STEVE	$81.00
10/18/23	732091	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50856	WRIGHT, BRAD	$94.00
10/18/23	732094	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52186	ZAMZOW, JEFF	$94.00
10/18/23	732095	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2239	ZIMMERMAN, FRANK	$94.00
10/18/23	732096	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5740	ZRUST, DAN	$79.00
10/18/23	732097	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50451	ZYCH, DAN	$81.00
10/18/23	V8005021	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54665	BIDWELL, JOSEPH CHA	$282.00
10/18/23	V8005033	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50973	EVENSON, CHAD	$175.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	V8005038	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51175	GROEBNER, LINDA	$137.00
10/18/23	V8005040	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST CONTR	$444.91
10/18/23	V8005041	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51180	GUETTER, LINDSEY	$225.00
10/18/23	V8005047	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51299	KICKERS FC	$1,575.00
10/18/23	V8005048	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1623	KOCKELMAN, DEAN	$94.00
10/18/23	V8005052	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3218	LITFIN, NICHOLAS	$94.00
10/18/23	V8005054	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A0751	METROPOLITAN COURIE	$2,890.26
10/18/23	V8005080	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52495	TIMM, AMY L	$748.00
10/18/23	V8005081	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5643	TOP TIER	$535.00
10/18/23	V8005083	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	20227	TRUGREEN	$921.00
10/18/23	V8005085	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54672	WALDRUM, HOLDEN	$128.00
10/18/23	V8005086	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1968	WALKER, STEVE	$81.00
10/18/23	V8005087	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5646	WEBER, JASON	$94.00
10/20/23	V1005316	Electronic Wife Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	17694	DISH	$271.18
10/20/23	V1005371	Electronic Wife Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	PC0079	US BANK CARD KVILLE	$319.20
10/25/23	732106	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53773	ANDERSON, JUNE I	$40.00
10/25/23	732111	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54659	CRAWFORD, PETER	$198.00
10/25/23	732114	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54683	DIETL, RONALD	$81.00
10/25/23	732119	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0686	FEIL, CRAIG W	$407.00
10/25/23	732120	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$180.00
10/25/23	732129	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2800	KIDZART	$1,948.00
10/25/23	732130	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52463	KRUSEMARK, LEEANNE	$930.00
10/25/23	732132	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53200	LIBRARY COMPUTER TU	$140.00
10/25/23	732133	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54626	LONDON, MARCUS LORE	$81.00
10/25/23	732134	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50165	LUESSENHEIDE, RYAN	$94.00
10/25/23	732138	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5625	MILLER, JEREMIAH	$94.00
10/25/23	732142	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50827	NORDLING, AARON	$81.00
10/25/23	732144	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$100.00
10/25/23	732145	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D5465	OLSON, MATT	$94.00
10/25/23	732146	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5537	PAPKE, MATTHEW	$94.00
10/25/23	732159	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5050	SACKETT, TOBIAS	$243.00
10/25/23	732163	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53681	SUGGS, PETER MAURIC	$81.00
10/25/23	732169	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5770	WALTON, AARON	$81.00
10/25/23	732170	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4892	WINKELMANN, DONDI	$243.00
10/25/23	732171	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50856	WRIGHT, BRAD	$94.00
10/25/23	732172	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53252	WYLDE, JOHN R	$162.00
10/25/23	P404846	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$862.00
10/25/23	V8005104	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54651	CORTEX REHABILITAIT	$225.00
10/25/23	V8005118	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST CONTR	$682.37
10/25/23	V8005133	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$720.00
10/25/23	V8005140	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54686	PERFORMANCE READY L	$1,075.00
10/25/23	V8005144	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53614	RICHARD, PHILLIP G	$94.00
10/25/23	V8005156	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	20227	TRUGREEN	$5,824.00
10/25/23	V8005161	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5646	WEBER, JASON	$94.00
10/31/23	V1005399	Electronic Wife Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	A0256	DELTA DENTAL PLAN	$10,870.54

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/31/23	V1005401	Electronic Wife Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	54208	UMR, INC	$104,310.22
				300 Purchased Services Subtotal			**$3,104,309.50**
10/04/23	731872	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$1,817.61
10/04/23	731873	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53910	EDWARD DON & COMPAN	$26,509.82
10/04/23	731891	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$189.49
10/04/23	731897	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	08486	MN STATE HIGH SCHOO	$210.00
10/04/23	731902	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	04892	POSITIVE PROMOTIONS	$1,214.31
10/04/23	P404761	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00130	ANCHOR PAPER COMPAN	$1,430.00
10/04/23	P404762	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	16894	BARCODES LLC	$222.38
10/04/23	P404779	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$31,894.90
10/04/23	V8004866	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17648	4IMPRINT	$2,730.94
10/04/23	V8004871	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15786	ANDERSON'S	$525.90
10/04/23	V8004872	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	01298	APRIL GRAPHICS	$246.00
10/04/23	V8004875	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09479	BLICK ART MATERIALS	$968.22
10/04/23	V8004902	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18516	KAPCO BOOK PROTECTI	$309.93
10/04/23	V8004923	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	02381	REALLY GOOD STUFF	$9.44
10/04/23	V8004925	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18914	RICOH USA	$403.00
10/04/23	V8004927	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	01149	RYDIN	$3,124.64
10/04/23	V8004933	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22111	SOUTHERN MN INSPECT	$240.00
10/04/23	V8004941	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18909	USA SAFETY SUPPLY C	$390.92
10/05/23	V5019521	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E23446	CHRISTIE M ANDERSON	$131.55
10/05/23	V5019522	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27191	KELSEY R BAKER	$45.11
10/05/23	V5019528	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E18551	KRISTIN BOHR	$45.79
10/05/23	V5019535	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27935	AMBER J DEHN	$170.00
10/05/23	V5019539	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E21664	PAULA M FREIERMUTH	$30.65
10/05/23	V5019541	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E13679	NANCY L GOETTL	$261.80
10/05/23	V5019543	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33041	KILEY M HAFNER	$86.31
10/05/23	V5019544	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E19908	MELODY J HAHN-MERGE	$56.94
10/05/23	V5019560	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E18927	DONNA L KNUTSON	$170.00
10/05/23	V5019562	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E21373	LAURA R LABERGE	$10.00
10/05/23	V5019563	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27473	HEIDI M LANDERS	$26.80
10/05/23	V5019566	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	$100.60
10/05/23	V5019570	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E19190	LISA ANN MONSON	$39.55
10/05/23	V5019578	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E11386	JENNIFER PAULSON	$170.00
10/05/23	V5019579	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E25581	CARA L PERSZYK	$113.74
10/05/23	V5019583	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E20045	MELANIE C ROEDER	$72.87
10/05/23	V5019585	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27262	PATRICK R SMITH	$143.30
10/05/23	V5019586	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	$201.63
10/05/23	V5019589	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33191	JESSICA R WEAVER	$91.55
10/11/23	731924	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	$848.16
10/11/23	731927	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$923.40
10/11/23	731928	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53910	EDWARD DON & COMPAN	$239.76
10/11/23	731948	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	18598	JERRY'S HARDWARE	$167.99
10/11/23	731960	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$23.90
10/11/23	731988	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54615	VARI SALES CORPORAT	$427.50

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/11/23	P404784	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	08889	BARNES & NOBLE	$1,630.08
10/11/23	P404788	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	$761.29
10/11/23	P404795	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	02481	MEDCO SUPPLY	$3,633.97
10/11/23	P404796	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	17682	MIDWEST BUS PARTS I	$1,832.65
10/11/23	P404814	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	12744	THERAPY SHOPPE	$51.98
10/11/23	V8004953	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09479	BLICK ART MATERIALS	$372.00
10/11/23	V8004962	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18578	FLAGSHIP RECREATION	$1,013.00
10/11/23	V8004973	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15872	IDENTISYS INC	$2,107.00
10/11/23	V8004976	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17401	INNOVATIVE OFFICE S	$3,387.88
10/11/23	V8004980	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18516	KAPCO BOOK PROTECTI	$128.34
10/11/23	V8004981	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	$142.47
10/11/23	V8004985	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	54572	MARTIN MARIETTA MAT	$99.36
10/11/23	V8004989	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09737	MINNEAPOLIS OXYGEN	$104.22
10/11/23	V8004997	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08447	NYSTROM PUBLISHING	$1,246.15
10/11/23	V8005000	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	02381	REALLY GOOD STUFF	$251.80
10/18/23	732008	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	$1,111.50
10/18/23	732021	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$2,181.05
10/18/23	732022	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53910	EDWARD DON & COMPAN	$533.81
10/18/23	732052	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$36.75
10/18/23	732069	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	20028	RED WING SHOE STORE	$386.99
10/18/23	732083	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53073	TRIMARK MARLINN LLC	$89.22
10/18/23	P404819	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	08889	BARNES & NOBLE	$115.81
10/18/23	P404822	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$318.88
10/18/23	P404823	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	$245.54
10/18/23	P404825	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$2,576.00
10/18/23	P404826	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	06952	FLINN SCIENTIFIC	$591.42
10/18/23	P404839	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	02797	SUCCESS BY DESIGN	$1,129.47
10/18/23	P404843	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$28,147.52
10/18/23	V8005017	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17648	4IMPRINT	$639.98
10/18/23	V8005020	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	01298	APRIL GRAPHICS	$378.00
10/18/23	V8005022	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09479	BLICK ART MATERIALS	$1,075.50
10/18/23	V8005026	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08838	BUSINESS ESSENTIALS	$701.00
10/18/23	V8005049	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	$103.53
10/18/23	V8005067	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08447	NYSTROM PUBLISHING	$2,334.02
10/20/23	V1005338	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0032	US BANK CARD ADALE	$1,154.69
10/20/23	V1005342	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$90.20
10/20/23	V1005343	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0062	US BANK CARD CMANAN	$60.00
10/20/23	V1005344	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0033	US BANK CARD COMMED	$955.62
10/20/23	V1005346	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$1,484.35
10/20/23	V1005351	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0071	US BANK CARD DYARBR	$401.08
10/20/23	V1005352	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0050	US BANK CARD ECFE	$115.96
10/20/23	V1005353	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0040	US BANK CARD EMANNI	$521.23
10/20/23	V1005355	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	$825.80
10/20/23	V1005356	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0060	US BANK CARD FACE	$216.54
10/20/23	V1005357	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$133.48

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V1005358	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0010	US BANK CARD HRDEPT	$331.37
10/20/23	V1005360	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$5,511.72
10/20/23	V1005361	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0063	US BANK CARD JJERUL	$1,227.20
10/20/23	V1005364	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$1,511.95
10/20/23	V1005365	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0023	US BANK CARD JSCHLO	$63.07
10/20/23	V1005366	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0078	US BANK CARD KHIEL	$86.61
10/20/23	V1005367	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0026	US BANK CARD KIDSTO	$29.95
10/20/23	V1005371	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0079	US BANK CARD KVILLE	$1,047.60
10/20/23	V1005372	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$97.70
10/20/23	V1005373	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$1,919.41
10/20/23	V1005374	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	$910.98
10/20/23	V1005375	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0022	US BANK CARD MAINTE	$1,866.92
10/20/23	V1005377	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$448.15
10/20/23	V1005378	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$1,988.10
10/20/23	V1005379	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0017	US BANK CARD PURCHD	$12.56
10/20/23	V1005381	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$5,605.59
10/20/23	V1005387	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0052	US BANK CARD PURCHM	$9,595.50
10/20/23	V1005392	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$21,664.15
10/20/23	V1005394	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0034	US BANK CARD SLUND	$117.04
10/20/23	V1005395	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0020	US BANK CARD SSVCSD	$650.80
10/20/23	V1005396	Electronic Wife Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0035	US BANK CARD TSCHRE	$309.32
10/20/23	V5019602	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E16833	EILEEN E BAKER	$214.62
10/20/23	V5019654	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E19862	JILL A DALTON	$80.34
10/20/23	V5019663	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E20854	GRETCHEN M DULLINGE	$108.74
10/20/23	V5019700	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E26259	KAYLA HARTMAN	$41.47
10/20/23	V5019752	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27451	JESS T KLINE	$20.69
10/20/23	V5019781	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	$282.49
10/20/23	V5019787	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E29746	REBECCA K HAUG	$168.19
10/20/23	V5019806	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E12144	PAMELA J MOL	$58.90
10/20/23	V5019844	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22375	MARYBETH PATTON	$112.05
10/20/23	V5019894	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	$478.38
10/20/23	V5019902	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E26531	LISA M THOMPSON	$25.81
10/20/23	V5019927	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33191	JESSICA R WEAVER	$96.25
10/25/23	732110	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	02860	CONTINENTAL SAFETY	$261.00
10/25/23	732112	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	A1948	CUB FOODS BP	$77.87
10/25/23	732116	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$1,185.50
10/25/23	732140	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	D1176	SPECIAL SCHOOL DIST	$165.00
10/25/23	732151	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	26548	RAPTOR TECHNOLOGIES	$1,100.00
10/25/23	732165	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	20241	TRAFFIC SAFETY STOR	$276.06
10/25/23	732166	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	53073	TRIMARK MARLINN LLC	$8,897.74
10/25/23	P404850	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	05641	BATTERIES PLUS BULB	$366.18
10/25/23	P404851	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	$462.91
10/25/23	P404853	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	06952	FLINN SCIENTIFIC	$185.76
10/25/23	P404855	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	12617	JOHNSON FITNESS & W	$264.97
10/25/23	P404860	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	01996	SCHOLASTIC BOOK FAI	$1,527.52

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/25/23	P404865	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$219.80
10/25/23	P404867	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	08279	WORLD'S FINEST CHOC	$11,760.00
10/25/23	V8005091	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$105.00
10/25/23	V8005092	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	53256	ALTA	$613.35
10/25/23	V8005096	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$127.49
10/25/23	V8005100	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	12799	CASAS	$77.00
10/25/23	V8005148	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18458	SIGNATURE CONCEPTS	$950.69
10/25/23	V8005151	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	16878	STAGE ACCENTS	$1,193.82
10/04/23	V8004878	Vendor ACH	402 APPAREL	400 Supplies & Materials	03211	BSN SPORTS	$819.00
10/11/23	731941	Vendor Check	402 APPAREL	400 Supplies & Materials	14925	INNOVATIVE GRAPHICS	$190.00
10/11/23	731982	Vendor Check	402 APPAREL	400 Supplies & Materials	13702	SHIRT STARZ INC	$257.90
10/18/23	P404844	Epayable	402 APPAREL	400 Supplies & Materials	51439	UNIVERSAL ATHLETIC	$1,518.59
10/18/23	V8005025	Vendor ACH	402 APPAREL	400 Supplies & Materials	03211	BSN SPORTS	$314.18
10/18/23	V8005074	Vendor ACH	402 APPAREL	400 Supplies & Materials	18458	SIGNATURE CONCEPTS	$4,365.99
10/20/23	V1005377	Electronic Wife Transfer	402 APPAREL	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$1,664.50
10/25/23	V8005098	Vendor ACH	402 APPAREL	400 Supplies & Materials	26509	BOND BRANDED GEAR I	$373.00
10/25/23	V8005105	Vendor ACH	402 APPAREL	400 Supplies & Materials	53531	CREATIVE RESOURCES	$419.00
10/04/23	731871	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	$6,244.00
10/04/23	V8004895	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	26561	HIGH POINT NETWORKS	$5,083.00
10/04/23	V8004938	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	51457	T-MOBILE USA INC	$2,857.23
10/11/23	731956	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	52776	MAILGUN TECHNOLOGIE	$11,448.84
10/11/23	731977	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	51721	RON CLARK ACADEMY I	$1,800.00
10/18/23	731998	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	F4899	ARVIG	$1,702.90
10/18/23	732008	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	$105,000.00
10/18/23	V8005034	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	53366	FIREPLACE INC	$2,999.00
10/18/23	V8005055	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	07882	MID-AMERICA BUSINES	$995.00
10/20/23	V1005373	Electronic Wife Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$2,265.01
10/25/23	732124	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	F4755	INTERNATIONAL LITER	$68.00
10/25/23	732143	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54674	NORTHSMART LLC	$1,150.30
10/25/23	V8005141	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	51950	POWERSCHOOL GROUP L	$8,932.53
10/04/23	731869	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20014	BIG NERD SOFTWARE L	$240.00
10/04/23	731884	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52895	LIMINEX INC DBA GOG	$5,621.00
10/04/23	731901	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	00319	PERFECTION LEARNING	$396.70
10/04/23	P404771	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	$482.00
10/04/23	V8004899	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18609	IXL LEARNING INC	$3,938.00
10/11/23	731962	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	A3533	MINITEX	$1,717.00
10/11/23	P404813	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	F4836	STARFALL EDUCATION	$355.00
10/11/23	V8004952	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53584	BIOZONE CORPORATION	$2,846.25
10/11/23	V8004978	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18609	IXL LEARNING INC	$20,493.00
10/11/23	V8004982	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53680	LEXIA LEARNING SYST	$792.00
10/18/23	732007	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54593	BUILDING WINGS LLC	$43,081.20
10/18/23	732008	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54537	CDW GOVERNMENT	$12,500.00
10/18/23	732079	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52501	TEACHERMADE.COM	$2,355.42
10/18/23	P404824	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20000	ESGI SOFTWARE	$418.00
10/18/23	P404828	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52038	GRACENOTES LLC	$572.05

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	P404831	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	13700	MAKEMUSIC INC	$719.88
10/18/23	V8005028	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$7,877.50
10/18/23	V8005031	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	03472	DISCOVERY EDUCATION	$1,375.00
10/18/23	V8005032	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52238	EDCLUB INC	$772.20
10/18/23	V8005061	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	09234	NEW READERS PRESS	$325.00
10/20/23	V1005373	Electronic Wife Transfer	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$99.00
10/20/23	V1005377	Electronic Wife Transfer	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$505.89
10/25/23	732149	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54677	QUALTRICS LLC	$23,100.00
10/25/23	732162	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	26519	STONEWARE INC	$560.00
10/25/23	P404857	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	$1,048.00
10/04/23	V8004894	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$757.27
10/11/23	V8004950	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	$3,095.94
10/18/23	V8005042	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$754.77
10/25/23	V8005093	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	$2,958.55
10/25/23	V8005119	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$2,271.81
10/04/23	731886	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	08955	LSV METALS INC	$1,798.00
10/04/23	731891	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$1,048.54
10/04/23	731892	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$398.80
10/04/23	P404767	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$762.85
10/04/23	P404768	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$1,249.45
10/04/23	P404769	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$514.49
10/04/23	V8004879	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	18405	CTM SERVICES INC	$753.58
10/04/23	V8004881	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$226.76
10/04/23	V8004892	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	16037	H & B SPECIALIZED P	$888.00
10/04/23	V8004912	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	$72.50
10/04/23	V8004922	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51251	QUALE COMPANIES	$1,114.85
10/04/23	V8004924	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	22133	REINDERS INC	$6,200.00
10/04/23	V8004943	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$2,524.35
10/11/23	731949	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	01216	JH LARSON COMPANY	$336.68
10/11/23	731960	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$15.16
10/11/23	731961	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$168.94
10/11/23	P404792	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$651.07
10/11/23	P404815	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00390	TOLL GAS & WELDING	$73.80
10/11/23	V8004954	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	$400.80
10/11/23	V8004961	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$760.99
10/11/23	V8004992	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	$454.48
10/11/23	V8005013	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$224.01
10/18/23	732042	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	08955	LSV METALS INC	$680.00
10/18/23	732051	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$342.39
10/18/23	732052	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$145.36
10/18/23	P404825	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$1,212.89
10/18/23	P404827	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$2,234.05
10/18/23	V8005058	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	$225.45
10/18/23	V8005070	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51251	QUALE COMPANIES	$2,303.71
10/18/23	V8005084	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$1,407.84

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V1005346	Electronic Wife Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$35.65
10/20/23	V1005365	Electronic Wife Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0023	US BANK CARD JSCHLO	$4,574.82
10/20/23	V1005375	Electronic Wife Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0022	US BANK CARD MAINTE	$652.64
10/20/23	V1005381	Electronic Wife Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$949.74
10/25/23	732136	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$169.66
10/25/23	732137	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$145.37
10/25/23	P404854	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$1,733.61
10/25/23	P404861	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	$871.22
10/25/23	P404863	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00390	TOLL GAS & WELDING	$12.30
10/25/23	V8005099	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$264.55
10/25/23	V8005106	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$288.56
10/25/23	V8005136	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	$8.52
10/25/23	V8005159	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$388.70
10/04/23	731891	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$429.82
10/04/23	731915	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	16430	UNITED REFRIGERATIO	$98.05
10/04/23	P404772	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$3,095.18
10/04/23	V8004869	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$180.00
10/04/23	V8004900	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05608	JOHNSTONE SUPPLY	$790.78
10/04/23	V8004920	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$702.69
10/11/23	731960	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$104.11
10/11/23	731961	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$101.67
10/11/23	P404801	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$2,790.50
10/11/23	V8004948	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$99.00
10/11/23	V8004998	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$906.51
10/18/23	732030	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	08395	GRAYBAR ELECTRIC CO	$217.70
10/18/23	732051	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$126.05
10/18/23	732052	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$24.85
10/18/23	V8005018	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$282.00
10/20/23	V1005351	Electronic Wife Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0071	US BANK CARD DYARBR	$168.64
10/20/23	V1005381	Electronic Wife Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$983.87
10/20/23	V1005387	Electronic Wife Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0052	US BANK CARD PURCHM	$43.79
10/25/23	732137	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	-$30.96
10/25/23	732168	Vendor Check	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	16430	UNITED REFRIGERATIO	$1,088.95
10/25/23	P404858	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$1,843.85
10/25/23	P404866	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	00642	WOODWIND & BRASSWIN	$32.99
10/25/23	V8005091	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$213.00
10/25/23	V8005122	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	15872	IDENTISYS INC	$506.45
10/25/23	V8005138	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$517.04
10/04/23	731865	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54471	95 PERCENT GROUP LL	$46.20
10/04/23	731898	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	08486	MN STATE HIGH SCHOO	$34.00
10/04/23	731916	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	00409	WARD'S SCIENCE	$111.50
10/04/23	P404765	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00131	DEMCO	$575.64
10/04/23	P404773	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$19.79
10/04/23	P404774	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	04812	SCHOLASTIC INC	$376.22
10/04/23	P404775	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	12744	THERAPY SHOPPE	$85.96

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/23	P404780	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00642	WOODWIND & BRASSWIN	$99.99
10/04/23	V8004868	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	17501	ACME TOOLS	$1,287.00
10/04/23	V8004878	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS	$6,602.69
10/04/23	V8004888	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	$234.92
10/04/23	V8004897	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	$6,124.78
10/04/23	V8004903	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$36.03
10/04/23	V8004913	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03282	NAPA AUTO PARTS COT	$219.97
10/04/23	V8004932	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	20231	SITSPOTS LLC	$116.92
10/04/23	V8004939	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$184.62
10/04/23	V8004942	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53784	VENTRIS LEARNING LL	$376.25
10/05/23	V5019527	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E32720	ERIN C BOE	$36.84
10/05/23	V5019530	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E26423	KORI BROWN	$44.00
10/05/23	V5019532	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E24141	LAUREL COBB	$42.05
10/05/23	V5019533	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E31484	LAURA C COULTER	$100.00
10/05/23	V5019548	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E30984	GRACE H FEY	$42.22
10/05/23	V5019549	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E28200	HEATHER K HJELMSTAD	$196.05
10/05/23	V5019552	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E16009	CYNTHIA J JAHNKE	$10.32
10/05/23	V5019564	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E28413	SANDRA M LINDBERG	$34.55
10/05/23	V5019565	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27546	STEVEN D LONGLEY	$73.72
10/05/23	V5019568	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23525	JACOB L MANDERS	$84.36
10/05/23	V5019579	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E25581	CARA L PERSZYK	$44.77
10/05/23	V5019580	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E26866	THERESA A PFEILSTIC	$110.30
10/05/23	V5019582	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E34442	ERICA S RIBNICK	$100.00
10/05/23	V5019583	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E20045	MELANIE C ROEDER	$109.86
10/05/23	V5019589	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33191	JESSICA R WEAVER	$10.43
10/11/23	731920	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	18814	BIO-RAD	$2,905.64
10/11/23	731932	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54635	FITNESS FINDERS INC	$477.08
10/11/23	731935	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	16575	GLOBAL INDUSTRIAL E	$1,901.79
10/11/23	731942	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	20229	INSTRUMENTALIST AWA	$84.00
10/11/23	731976	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	00516	ROCKLER WOODWORKING	$439.99
10/11/23	P404784	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$503.65
10/11/23	P404787	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$8.96
10/11/23	P404791	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	06952	FLINN SCIENTIFIC	$130.32
10/11/23	P404810	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$27.95
10/11/23	P404811	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	04812	SCHOLASTIC INC	$274.73
10/11/23	V8004947	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03674	ACCUCUT SYSTEMS	$58.00
10/11/23	V8004949	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53256	ALTA	$525.72
10/11/23	V8004955	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00091	CAROLINA BIOLOGICAL	$756.92
10/11/23	V8004964	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$1,529.51
10/11/23	V8004967	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$508.60
10/11/23	V8004977	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	51591	INSTITUTE MULTI SEN	$75.00
10/11/23	V8004979	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$827.64
10/11/23	V8004981	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$179.28
10/11/23	V8004991	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	F3726	MONKEY WRENCH PRODU	$327.10
10/11/23	V8004993	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03282	NAPA AUTO PARTS COT	$12.25

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10/11/23	V8005000	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02381	REALLY GOOD STUFF	-$184.46
10/11/23	V8005001	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18206	RIDDELL ALL AMERICA	$782.60
10/11/23	V8005002	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04446	RIO GRANDE	$1,634.85
10/11/23	V8005011	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$348.35
10/18/23	731995	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	06966	ALL STAR SPORTS INC	$1,430.00
10/18/23	732024	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	52793	FALLS FLAG SOURCE	$644.00
10/18/23	732059	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	18371	MONOPRICE INC	$68.99
10/18/23	732086	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	D6911	VERIZON WIRELESS BE	$40.01
10/18/23	P404819	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$509.40
10/18/23	P404822	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$735.06
10/18/23	P404823	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00131	DEMCO	$88.96
10/18/23	P404826	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	06952	FLINN SCIENTIFIC	$27.78
10/18/23	P404832	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	02481	MEDCO SUPPLY	$6,097.56
10/18/23	P404836	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$140.95
10/18/23	V8005022	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$1,202.68
10/18/23	V8005025	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS	$1,497.65
10/18/23	V8005027	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00091	CAROLINA BIOLOGICAL	$632.91
10/18/23	V8005028	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$2,352.00
10/18/23	V8005039	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$231.80
10/18/23	V8005045	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$1,152.11
10/18/23	V8005056	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	$1,901.82
10/18/23	V8005059	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03282	NAPA AUTO PARTS COT	$234.11
10/18/23	V8005064	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00297	NORCOSTCO INC	$21.24
10/18/23	V8005073	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$328.97
10/18/23	V8005082	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$160.64
10/20/23	V1005338	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0032	US BANK CARD ADALE	$659.54
10/20/23	V1005342	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$132.82
10/20/23	V1005344	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0033	US BANK CARD COMMED	$100.00
10/20/23	V1005350	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0029	US BANK CARD DTHRON	$378.92
10/20/23	V1005352	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0050	US BANK CARD ECFE	$384.86
10/20/23	V1005353	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0040	US BANK CARD EMANNI	$489.89
10/20/23	V1005360	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$10,873.37
10/20/23	V1005364	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$4,764.10
10/20/23	V1005368	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0041	US BANK CARD KIDSTO	$11.37
10/20/23	V1005369	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0042	US BANK CARD KIDSTO	$104.68
10/20/23	V1005370	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0075	US BANK CARD KMOSES	$655.18
10/20/23	V1005372	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$33.96
10/20/23	V1005373	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$416.60
10/20/23	V1005374	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	$633.14
10/20/23	V1005377	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$2,272.58
10/20/23	V1005378	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$714.10
10/20/23	V1005387	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0052	US BANK CARD PURCHM	$9,175.44
10/20/23	V1005392	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$11,452.77
10/20/23	V1005394	Electronic Wife Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0034	US BANK CARD SLUND	$119.42
10/20/23	V5019604	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E32160	ERIN E BALCOM	$10.99

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V5019671	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E32027	MEGAN K EVELAND	$100.00
10/20/23	V5019681	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E32507	JAIME L GARGANTIEL	$90.00
10/20/23	V5019688	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E18203	RHONDA K GREIFF	$99.32
10/20/23	V5019753	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23491	JENNIFER A KNUTSEN	$62.81
10/20/23	V5019789	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23525	JACOB L MANDERS	$23.98
10/20/23	V5019791	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E18232	TODD B MARTIN	$56.00
10/20/23	V5019796	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27948	KARA C MCGOVERN	$64.96
10/20/23	V5019805	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E18040	AMY M MOGER	$63.36
10/20/23	V5019847	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E20617	RENEE J PELTON	$12.86
10/20/23	V5019849	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E18171	JENNIFER A.C PERUSS	$64.00
10/20/23	V5019896	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E21724	SARAH E SZCZECK	$80.05
10/20/23	V5019897	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E31167	KINGA TAYLOR	$29.43
10/20/23	V5019936	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E16131	SHANON WHITESIDE	$103.35
10/25/23	732112	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	A1948	CUB FOODS BP	$238.13
10/25/23	732131	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	16747	LEGO EDUCATION	$2,399.50
10/25/23	732137	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	26535	MENARDS MAPLE GROVE	$1,091.34
10/25/23	732147	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	F5581	POLLINATE MINNESOTA	$511.87
10/25/23	P404849	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$931.00
10/25/23	P404860	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	01996	SCHOLASTIC BOOK FAI	$1,492.11
10/25/23	V8005097	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$3,523.70
10/25/23	V8005111	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	$369.41
10/25/23	V8005114	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$61.45
10/25/23	V8005116	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$476.80
10/25/23	V8005123	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	$3,816.25
10/25/23	V8005127	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$47.49
10/25/23	V8005134	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52345	MICHAELS STORES INC	$91.83
10/25/23	V8005135	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	$5,785.92
10/25/23	V8005137	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03282	NAPA AUTO PARTS COT	$22.18
10/25/23	V8005143	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02381	REALLY GOOD STUFF	$67.44
10/25/23	V8005145	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04446	RIO GRANDE	$568.74
10/25/23	V8005147	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$188.40
10/25/23	V8005155	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$390.60
10/04/23	V8004903	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$709.82
10/04/23	V8004929	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$21.64
10/04/23	V8004934	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08598	SOUTHPAW ENTERPRISE	$27.00
10/05/23	V5019524	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E20770	JOANNE M BAUERLY	$62.98
10/05/23	V5019556	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E24282	MARIA LYNN KEITH	$47.88
10/05/23	V5019587	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E19618	KIMBERLY SHELLEY TI	$103.17
10/11/23	731968	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	00475	NCS PEARSON INC	$4,507.12
10/11/23	P404787	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$77.45
10/11/23	P404817	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07458	VIRCO MFG CORPORATI	$127.08
10/11/23	V8004981	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$39.99
10/11/23	V8005004	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$162.04
10/11/23	V8005008	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07525	SUPER DUPER PUBLICA	$177.84
10/18/23	732001	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	54581	BJOREM SPEECH PUBLI	$41.99

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	732016	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	00128	DEAN'S SUPER MARKET	$272.19
10/18/23	P404819	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08889	BARNES & NOBLE	$383.60
10/18/23	P404822	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$31.05
10/18/23	P404835	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	50120	RIVERSIDE INSIGHTS	$2,835.00
10/18/23	P404840	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	12744	THERAPY SHOPPE	$233.21
10/18/23	V8005049	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$250.68
10/18/23	V8005069	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07273	PRO-ED	$853.60
10/18/23	V8005075	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08598	SOUTHPAW ENTERPRISE	$315.67
10/20/23	V1005372	Electronic Wife Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$113.86
10/20/23	V1005373	Electronic Wife Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$692.72
10/20/23	V1005378	Electronic Wife Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$1,682.32
10/20/23	V1005387	Electronic Wife Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0052	US BANK CARD PURCHM	$7,946.89
10/20/23	V1005392	Electronic Wife Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$1,087.52
10/25/23	732112	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A1948	CUB FOODS BP	$25.08
10/25/23	732148	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	04892	POSITIVE PROMOTIONS	$112.31
10/25/23	P404862	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	12744	THERAPY SHOPPE	$148.74
10/25/23	V8005127	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$478.23
10/25/23	V8005143	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	02381	REALLY GOOD STUFF	$64.57
10/20/23	V1005357	Electronic Wife Transfer	440 FUEL	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$78.81
10/20/23	V1005375	Electronic Wife Transfer	440 FUEL	400 Supplies & Materials	PC0022	US BANK CARD MAINTE	$1,195.01
10/04/23	P404780	Epayable	450 MATERIALS - RESALE	400 Supplies & Materials	00642	WOODWIND & BRASSWIN	$131.88
10/18/23	P404836	Epayable	450 MATERIALS - RESALE	400 Supplies & Materials	00351	SCHMITT MUSIC	$3,885.00
10/04/23	731871	Vendor Check	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$1,419.75
10/04/23	V8004891	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	52897	GOPHERMODS LLC	$1,100.00
10/20/23	V1005351	Electronic Wife Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0071	US BANK CARD DYARBR	$1,496.83
10/20/23	V1005373	Electronic Wife Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$399.92
10/25/23	V8005091	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	22094	ACTION RADIO & COMM	$762.00
10/20/23	V1005377	Electronic Wife Transfer	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$16.00
10/25/23	732109	Vendor Check	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$475.00
10/25/23	V8005129	Vendor ACH	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	15464	LIGHTSPEED TECHNOLO	$70.00
10/04/23	731865	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54471	95 PERCENT GROUP LL	$27,074.30
10/04/23	731870	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	17626	BIRCHBARK BOOKS	$19,680.35
10/04/23	V8004870	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	20136	AMERICAN READING CO	$8,767.50
10/04/23	V8004880	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18223	CUSTOM EDUCATION SO	$13,416.28
10/04/23	V8004896	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18358	HOUGHTON MIFFLIN HA	$2,419.85
10/04/23	V8004908	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	16958	MATH LEARNING CENTE	$1,360.80
10/04/23	V8004928	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	51552	SAVVAS LEARNING COM	$6,898.50
10/04/23	V8004945	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	03796	WILLIAM H SADLIER I	$906.82
10/11/23	V8004956	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$8,439.38
10/11/23	V8004972	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18358	HOUGHTON MIFFLIN HA	$9,046.68
10/18/23	P404819	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	$1,420.20
10/18/23	P404837	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	04812	SCHOLASTIC INC	$1,011.29
10/18/23	V8005028	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$1,116.26
10/18/23	V8005043	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18358	HOUGHTON MIFFLIN HA	$102.60
10/18/23	V8005072	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	51552	SAVVAS LEARNING COM	$302.14

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/23	V1005342	Electronic Wife Transfer	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$199.80
10/25/23	732108	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	17626	BIRCHBARK BOOKS	$1,037.00
10/25/23	V8005110	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$529.20
10/25/23	V8005160	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	12613	WAYSIDE PUBLISHING	$749.25
10/04/23	731871	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$11,110.00
10/04/23	V8004869	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$555.00
10/11/23	731924	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$1,942.02
10/11/23	V8005006	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	53003	SPOTLIGHT AUDIO VIS	$2,800.00
10/18/23	732008	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$1,406.28
10/18/23	732086	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	D6911	VERIZON WIRELESS BE	$2,000.30
10/25/23	732109	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$1,603.47
10/25/23	V8005096	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$5,568.75
10/04/23	V8004873	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$8,827.42
10/11/23	731924	Vendor Check	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	-$1,643.67
10/18/23	V8005037	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	52897	GOPHERMODS LLC	$2,100.00
10/20/23	V1005387	Electronic Wife Transfer	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	PC0052	US BANK CARD PURCHM	$123.51
10/25/23	V8005096	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	15800	B & H PHOTOVIDEO	-$236.28
10/04/23	P404763	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	$229.39
10/04/23	V8004887	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	18640	FIRST BOOK	$475.19
10/04/23	V8004906	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$115.43
10/11/23	V8004983	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$423.54
10/18/23	731996	Vendor Check	470 MEDIA RESOURCES	400 Supplies & Materials	00017	AMERICAN LIBRARY AS	$149.62
10/18/23	P404819	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	$855.82
10/18/23	V8005023	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53648	BOOK DEPOT INC	$377.05
10/18/23	V8005035	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$102.20
10/18/23	V8005053	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$310.40
10/20/23	V1005342	Electronic Wife Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$255.37
10/20/23	V1005377	Electronic Wife Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$1,171.36
10/25/23	V8005109	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	18640	FIRST BOOK	$336.54
10/25/23	V8005110	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$25.99
10/25/23	V8005126	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	17588	JUNIOR LIBRARY GUIL	$1,056.58
10/25/23	V8005131	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$397.44
10/04/23	P404774	Epayable	489 PERIODICALS & NWSPR	400 Supplies & Materials	04812	SCHOLASTIC INC	$540.29
10/11/23	P404812	Epayable	489 PERIODICALS & NWSPR	400 Supplies & Materials	07705	STAR TRIBUNE	$145.00
10/18/23	732055	Vendor Check	489 PERIODICALS & NWSPR	400 Supplies & Materials	A3533	MINITEX	$1,644.00
10/18/23	P404837	Epayable	489 PERIODICALS & NWSPR	400 Supplies & Materials	04812	SCHOLASTIC INC	$692.18
10/04/23	V8004919	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$128.19
10/05/23	V5019525	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E20822	BART C BECKER	$129.41
10/05/23	V5019551	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E20815	TRICIA A IACONO	$161.94
10/05/23	V5019557	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E32883	KAREN H KENNEDY	$101.50
10/05/23	V5019567	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E23926	JOAN LUNCEFORD	$65.75
10/05/23	V5019576	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E31406	MEGAN A BELVEDERE	$40.32
10/05/23	V5019588	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E34034	CATHRINE E WADLER	$23.43
10/11/23	731936	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHERS PIZZA	$357.48
10/11/23	P404787	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$349.63

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	732018	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	DOMINO'S PIZZA	$70.57
10/18/23	732028	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHERS PIZZA	$360.02
10/18/23	P404822	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$714.18
10/20/23	V1005344	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0033	US BANK CARD COMMED	$352.97
10/20/23	V1005347	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0013	US BANK CARD DCARLS	$107.24
10/20/23	V1005349	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0018	US BANK CARD DLTLDE	$441.26
10/20/23	V1005350	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0029	US BANK CARD DTHRON	$3.69
10/20/23	V1005352	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0050	US BANK CARD ECFE	$68.31
10/20/23	V1005353	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0040	US BANK CARD EMANNI	$150.72
10/20/23	V1005354	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	$1,023.29
10/20/23	V1005356	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0060	US BANK CARD FACE	$3,479.39
10/20/23	V1005358	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0010	US BANK CARD HRDEPT	$580.75
10/20/23	V1005360	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$3,609.67
10/20/23	V1005362	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0076	US BANK CARD JMACCA	$129.37
10/20/23	V1005363	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0061	US BANK CARD JMORST	$29.86
10/20/23	V1005364	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$1,832.67
10/20/23	V1005366	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0078	US BANK CARD KHIEL	$522.33
10/20/23	V1005372	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$4,728.86
10/20/23	V1005374	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	$1,118.60
10/20/23	V1005379	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0017	US BANK CARD PURCHD	-$82.04
10/20/23	V1005387	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0052	US BANK CARD PURCHM	$228.72
10/20/23	V1005392	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$68.25
10/20/23	V1005395	Electronic Wife Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0020	US BANK CARD SSVCSD	$21.70
10/20/23	V5019782	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E10717	SCOTT R LUND	$5.98
10/20/23	V5019867	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E26956	JOHN M SCHETINSKI	$174.88
10/20/23	V5019878	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E26822	BRIAN J SIVERSON-HA	$65.98
10/20/23	V5019916	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E32190	KAREN E VENTURELLA	$95.52
10/20/23	V5019931	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E25170	KAREN WEGERSON	$51.59
10/25/23	732112	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A1948	CUB FOODS BP	$246.20
10/25/23	732115	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	DOMINO'S PIZZA	$441.20
10/25/23	732152	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E27933	GAIL M RECKER	$24.28
10/25/23	V8005113	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	53813	GOLD MEDAL MINNEAPO	$227.25
10/18/23	V8005077	Vendor ACH	495 MILK	400 Supplies & Materials	50992	ST PAUL BEVERAGE SO	$46,419.49
10/04/23	P404770	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$527.81
10/11/23	731919	Vendor Check	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	03011	BAYFIELD FRUIT COMP	$8,712.55
10/11/23	P404793	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$1,792.57
10/11/23	V8004975	Vendor ACH	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	F6278	INDIANHEAD FOODSERV	$676,498.95
10/18/23	P404830	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$1,078.41
10/18/23	P404834	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	05778	PAN O GOLD BAKING C	$11,717.85
10/25/23	P404856	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$467.11
10/04/23	V8004876	Vendor ACH	498 OTHER SUPPLIES/MATERIALS	400 Supplies & Materials	26509	BOND BRANDED GEAR I	$834.25
				400 Supplies & Materials Subtotal			**$1,658,468.67**
10/04/23	V8004877	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$815.00
10/04/23	V8004911	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	F0805	MINNESOTA ROADWAYS	$72,151.52
10/11/23	731978	Vendor Check	511 SITE IMPROVEMENTS	500 Capital Expenditures	53066	SAAFE LLC	$225,387.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	V8005050	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	17808	LARSON ENGINEERING	$18,640.00
10/25/23	V8005142	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	25239	RAK CONSTRUCTION	$51,360.00
10/04/23	V8004877	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$2,175.00
10/04/23	731867	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08178	ATS&R	$10,136.61
10/04/23	731880	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53089	ICS CONSULTING LLC	$70,197.53
10/04/23	P404767	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15834	FERGUSON ENTERPRISE	$16,792.08
10/04/23	P404772	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	05024	PRO-TEC DESIGN	$4,332.07
10/04/23	P404776	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	$12,836.41
10/04/23	P404777	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	$11,808.83
10/04/23	V8004884	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53248	ENGINEERED FLOORS L	$252,356.02
10/04/23	V8004885	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18888	ENVIRONMENTAL PLANT	$8,211.39
10/04/23	V8004898	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$9,060.85
10/04/23	V8004901	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	$151,905.00
10/04/23	V8004905	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16927	LVC COMPANIES INC	$1,225.80
10/04/23	V8004909	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53723	MCDOWALL COMPANY	$13,100.00
10/04/23	V8004910	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	50693	MICHAEL BASICH INC	$71,900.00
10/04/23	V8004916	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54497	NOBLE CONSERVATION	$31,603.50
10/04/23	V8004926	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	20141	RJ MECHANICAL INC	$2,427.93
10/04/23	V8004931	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$373.33
10/04/23	V8004933	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	22111	SOUTHERN MN INSPECT	$1,759.50
10/11/23	731954	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08955	LSV METALS INC	$230.00
10/11/23	P404816	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	$1,032.00
10/11/23	V8004987	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18100	MEI TOTAL ELEVATOR	$2,349.17
10/11/23	V8005005	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$99.67
10/18/23	732031	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F4750	HALLBERG ENGINEERIN	$61,756.00
10/18/23	P404841	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	$111.22
10/18/23	V8005044	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$3,675.77
10/18/23	V8005063	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54497	NOBLE CONSERVATION	$53,391.11
10/25/23	732107	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08178	ATS&R	$2,306.47
10/25/23	732135	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	51489	MAERTENS- BRENNY CO	$10,880.00
10/25/23	P404859	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	22087	SAFETYFIRST PLAYGRO	$1,824.00
10/25/23	V8005124	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$15,487.87
10/25/23	V8005125	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$825.00
10/25/23	V8005146	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	20141	RJ MECHANICAL INC	$7,145.00
10/04/23	731876	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	18537	GLOBAL COMMUNICATIO	$1,696.90
10/04/23	731913	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	53073	TRIMARK MARLINN LLC	$1,811.52
10/04/23	731914	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	09696	TWIN CITY HARDWARE	$8,583.00
10/04/23	P404760	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	50088	AID ELECTRIC CORP	$944.41
10/04/23	P404764	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	03579	COMMERCIAL DOOR SYS	$132.54
10/04/23	V8004883	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	F3292	EGAN COMPANY	$34,505.00
10/04/23	V8004940	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	15341	UHL COMPANY INC	$223.30
10/11/23	P404782	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	50088	AID ELECTRIC CORP	$190.30
10/11/23	P404785	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	03579	COMMERCIAL DOOR SYS	$238.40
10/11/23	P404790	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$673.00
10/11/23	V8004981	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	06538	LAKESHORE LEARNING	$3,254.70

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/11/23	V8005012	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	15341	UHL COMPANY INC	$225.00
10/18/23	732027	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	18537	GLOBAL COMMUNICATIO	$140.00
10/18/23	P404820	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00069	BRIN GLASS COMPANY	$252.47
10/18/23	P404827	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00187	GOODIN CO	$1,296.69
10/18/23	P404838	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00565	STATE SUPPLY CO INC	$1,618.81
10/20/23	V1005373	Electronic Wife Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0038	US BANK CARD LIAVAN	$3,872.44
10/20/23	V1005378	Electronic Wife Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC009	US BANK CARD PURCHB	$5,864.85
10/20/23	V1005381	Electronic Wife Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0074	US BANK CARD PURCHG	$1,164.07
10/25/23	732166	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	53073	TRIMARK MARLINN LLC	$75,133.78
10/25/23	732167	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	09696	TWIN CITY HARDWARE	$870.80
10/25/23	P404847	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	50088	AID ELECTRIC CORP	$2,363.00
10/25/23	P404852	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$303.30
10/25/23	V8005097	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	09479	BLICK ART MATERIALS	$34.07
10/25/23	V8005108	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	50796	FIELDTURF USA INC	$3,909.16
10/11/23	731924	Vendor Check	533 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	54537	CDW GOVERNMENT	$77,655.00
10/04/23	V8004883	Vendor ACH	535 EQUIPMENT LEASED	500 Capital Expenditures	F3292	EGAN COMPANY	$16,020.97
10/04/23	731871	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	54537	CDW GOVERNMENT	$2,944.00
10/04/23	731876	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	18537	GLOBAL COMMUNICATIO	$566.30
10/04/23	V8004868	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	17501	ACME TOOLS	$550.00
10/04/23	V8004878	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	03211	BSN SPORTS	$317.88
10/04/23	V8004893	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	50978	H2I GROUP	$4,901.00
10/04/23	V8004933	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	22111	SOUTHERN MN INSPECT	$6,775.00
10/11/23	731920	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	18814	BIO-RAD	$484.83
10/11/23	731929	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	54597	ELECTRO-MECH SCOREB	$1,155.00
10/11/23	731986	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	53073	TRIMARK MARLINN LLC	$60,722.16
10/11/23	P404810	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	$15,758.00
10/18/23	732008	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	54537	CDW GOVERNMENT	-$1,154.00
10/18/23	V8005025	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	03211	BSN SPORTS	$2,280.00
10/18/23	V8005049	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	06538	LAKESHORE LEARNING	$66.49
10/18/23	V8005051	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	54091	LIQUID SCREEN DESIG	$695.04
10/20/23	V1005350	Electronic Wife Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0029	US BANK CARD DTHRON	$279.96
10/20/23	V1005351	Electronic Wife Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0071	US BANK CARD DYARBR	$3,203.33
10/20/23	V1005373	Electronic Wife Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0038	US BANK CARD LIAVAN	$15,562.51
10/20/23	V1005377	Electronic Wife Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	$2,418.58
10/20/23	V1005378	Electronic Wife Transfer	540 EQUIPMENT	500 Capital Expenditures	PC009	US BANK CARD PURCHB	$786.55
10/20/23	V1005387	Electronic Wife Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0052	US BANK CARD PURCHM	$198.00
10/25/23	732166	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	53073	TRIMARK MARLINN LLC	$23,428.23
10/25/23	P404864	Epayable	540 EQUIPMENT	500 Capital Expenditures	02314	TRANE	$3,148.00
				500 Capital Expenditures Subtotal			**$1,589,732.99**
10/04/23	731893	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A2175	MESPA	$972.00
10/04/23	731894	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A2532	MINNEAPOLIS ATHENA	$150.00
10/04/23	V8004935	Vendor ACH	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	53372	THE INSTITUTE FOR A	$325.00
10/05/23	V5019538	Employee Reimbursement	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	E32412	MEGAN C FORDICE	$100.25
10/11/23	731917	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	F2451	AMERICAN EDUCATIONA	$290.00
10/11/23	P404786	Epayable	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	F5765	CRISIS PREVENTION I	$6,998.00

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10/11/23	V8005009	Vendor ACH	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	26514	THOMSON REUTERS - W	$616.59
10/18/23	732048	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A4266	MASA	$1,330.00
10/18/23	732056	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	D6996	MINNESOTA ADAPTED	$250.00
10/18/23	732057	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	D6996	MINNESOTA ADAPTED	$250.00
10/20/23	V1005340	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC001	US BANK CARD BSADMI	$941.00
10/20/23	V1005342	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0019	US BANK CARD CIESDE	$242.00
10/20/23	V1005358	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0010	US BANK CARD HRDEPT	$860.00
10/20/23	V1005372	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0012	US BANK CARD LFOSTE	$110.00
10/20/23	V1005377	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0039	US BANK CARD MDURAN	-$295.00
10/20/23	V1005395	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0020	US BANK CARD SSVCSD	$150.00
10/20/23	V1005396	Electronic Wife Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0035	US BANK CARD TSCHRE	$190.00
10/25/23	V8005094	Vendor ACH	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A3650	ASCD	$49.00
10/25/23	732117	Vendor Check	896 TAXES	800 Other Expenses	F7373	EMC INSURANCE COMPA	$5,000.00
10/31/23	V1005403	Electronic Wife Transfer	896 TAXES	800 Other Expenses	A0040	MN DEPT OF REVENUE	$132.00
10/20/23	V1005341	Electronic Wife Transfer	899 MISCELLANEOUS EXPENSE	800 Other Expenses	PC002	US BANK CARD BSTRAV	$142.90
				800 Other Expenses Subtotal			**$18,803.74**
10/20/23	V1005309	Electronic Wife Transfer	214 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	-$6.75
10/11/23	V8004999	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54536	PAYDHEALTH	$4,260.95
10/18/23	732058	Vendor Check	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	$99,241.47
10/31/23	V1005400	Electronic Wife Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54584	MEDIMPACT HEALTHCAR	$79,040.61
10/31/23	V1005401	Electronic Wife Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54208	UMR, INC	$346,567.54
10/31/23	V1005399	Electronic Wife Transfer	235 DENTAL	Payroll, Benefits, Investments, Etc.	A0256	DELTA DENTAL PLAN	$148,493.81
10/31/23	V1005402	Electronic Wife Transfer	251 EMPLOYER HLTH SAVINGS ACT	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$1,880.00
10/25/23	732160	Vendor Check	270 WORKERS COMPENSATION	Payroll, Benefits, Investments, Etc.	F3525	SFM	$74,846.00
10/25/23	732113	Vendor Check	280 UNEMPLOYMENT COMPENSATION	Payroll, Benefits, Investments, Etc.	C0199	DEPT OF EMPLOYMENT	$100,458.60
10/25/23	732113	Vendor Check	281 UNEMPLOYMENT COMPENSATION	Payroll, Benefits, Investments, Etc.	C0199	DEPT OF EMPLOYMENT	$759,642.02
10/05/23	V1005276	Electronic Wife Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	$5,623,717.29
10/20/23	V1005313	Electronic Wife Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	$6,784,805.88
10/31/23	V1005404	Electronic Wife Transfer	A104.00 INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	$2,565,950.00
10/31/23	V1005405	Electronic Wife Transfer	A104.00 INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	$169,351.56
10/04/23	731878	Vendor Check	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	16303	HEAD/ PENN RACQUET	$2,049.60
10/04/23	V8004889	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	53813	GOLD MEDAL MINNEAPO	$1,054.80
10/04/23	V8004890	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00188	GOPHER SPORT	$226.19
10/11/23	P404794	Epayable	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	51303	LINDENMEYR MUNROE	$29,568.00
10/11/23	V8005004	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	52245	SCHOOL SPECIALTY LL	$932.00
10/18/23	V8005073	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	52245	SCHOOL SPECIALTY LL	$5,148.11
10/20/23	V1005381	Electronic Wife Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC0074	US BANK CARD PURCHG	$2,124.00
10/20/23	V1005392	Electronic Wife Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC006	US BANK CARD PURCHO	$12,404.67
10/20/23	V1005393	Electronic Wife Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC007	US BANK CARD PURCHS	$192.46
10/25/23	V8005147	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	52245	SCHOOL SPECIALTY LL	$63.92
10/04/23	731871	Vendor Check	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	54537	CDW GOVERNMENT	$4,172.25
10/11/23	V8004951	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	15800	B & H PHOTOVIDEO	$994.50
10/11/23	V8004976	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	17401	INNOVATIVE OFFICE S	$8,914.50
10/25/23	V8005096	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	15800	B & H PHOTOVIDEO	$373.05
10/25/23	V8005158	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	50528	VIKING COMPUTER PAR	$665.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/23	P404821	Epayable	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	07565	COLE PAPERS INC	$20,855.04
10/20/23	V1005393	Electronic Wife Transfer	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	PC007	US BANK CARD PURCHS	$31,083.52
10/25/23	V8005107	Vendor ACH	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	26551	DTB SYSTEMS	$4,559.88
10/25/23	V8005150	Vendor ACH	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	22117	SPECIALTY SOLUTIONS	$9,543.24
10/05/23	V1005278	Electronic Wife Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$683,599.27
10/20/23	V1005299	Electronic Wife Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$787,766.70
10/05/23	V1005285	Electronic Wife Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	$330,553.69
10/05/23	V1005290	Electronic Wife Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	53827	WI DEPARTMENT OF RE	$96.93
10/20/23	V1005306	Electronic Wife Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	$386,800.93
10/20/23	V1005312	Electronic Wife Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	53827	WI DEPARTMENT OF RE	$96.93
10/05/23	V1005278	Electronic Wife Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$1,264,010.32
10/20/23	V1005299	Electronic Wife Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$1,514,146.90
10/05/23	V1005289	Electronic Wife Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$1,012,203.94
10/20/23	V1005311	Electronic Wife Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$1,030,044.86
10/05/23	V1005287	Electronic Wife Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	$335,590.75
10/20/23	V1005309	Electronic Wife Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	$533,450.37
10/18/23	732058	Vendor Check	L215.06 HEALTH INS EMO	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	$2,728,090.60
10/05/23	V1005277	Electronic Wife Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	GREAT-WEST LIFE & A	$84,807.94
10/05/23	V1005281	Electronic Wife Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$356,517.87
10/20/23	V1005298	Electronic Wife Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	GREAT-WEST LIFE & A	$84,658.01
10/20/23	V1005302	Electronic Wife Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$359,841.91
10/05/23	V1005280	Electronic Wife Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	$313,165.42
10/20/23	V1005301	Electronic Wife Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	$280,607.33
10/05/23	731857	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0038	MN TEAMSTERS - LOCA	$8,685.00
10/05/23	731858	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	$329.00
10/20/23	732098	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0029	EDUCATION MINNESOTA	$173.00
10/20/23	732102	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	$329.00
10/20/23	V1005308	Electronic Wife Transfer	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0096	OSSEO SCHOOL NUTRIT	$104.00
10/20/23	V8005088	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0040	EDUCATION MINNESOTA	$99,826.68
10/20/23	V8005089	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0144	EMO/AESP 31	$1,665.32
10/20/23	V8005090	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0124	EMO-PARA DUES	$8,960.70
10/18/23	732046	Vendor Check	L215.11 LIFE INS	Payroll, Benefits, Investments, Etc.	51592	MADISON NATIONAL LI	$24,778.94
10/18/23	732046	Vendor Check	L215.12 LTD INS	Payroll, Benefits, Investments, Etc.	51592	MADISON NATIONAL LI	$83,693.30
10/05/23	V1005279	Electronic Wife Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	$92,446.72
10/20/23	V1005300	Electronic Wife Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	$86,386.30
10/05/23	V1005283	Electronic Wife Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$607,885.76
10/20/23	V1005304	Electronic Wife Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$358,865.20
10/05/23	731853	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$730.52
10/05/23	731856	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$497.79
10/05/23	731859	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0213	RIVERVIEW LAW OFFIC	$221.58
10/05/23	731860	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	54625	STENGER & STENGER P	$379.71
10/05/23	731861	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$69.35
10/05/23	731862	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$661.17
10/05/23	731863	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$232.47
10/05/23	731864	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$265.32

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/05/23	V1005286	Electronic Wife Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	$1,717.23
10/20/23	732099	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$670.34
10/20/23	732101	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$422.37
10/20/23	732103	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0213	RIVERVIEW LAW OFFIC	$302.92
10/20/23	732104	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	54625	STENGER & STENGER P	$379.71
10/20/23	732105	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	54606	US DEPARTMENT OF TH	$264.44
10/20/23	V1005307	Electronic Wife Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	$798.63
10/05/23	V1005282	Electronic Wife Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0209	MI STATE DISBURSEME	$285.00
10/05/23	V1005284	Electronic Wife Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	$2,419.25
10/05/23	V1005288	Electronic Wife Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0174	STATE DISBURSEMENT	$600.00
10/20/23	V1005303	Electronic Wife Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0209	MI STATE DISBURSEME	$285.00
10/20/23	V1005305	Electronic Wife Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	$2,419.25
10/20/23	V1005310	Electronic Wife Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0174	STATE DISBURSEMENT	$600.00
10/31/23	V1005402	Electronic Wife Transfer	L215.23 FLEXIBLE SPENDING	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$40,103.37
10/05/23	731854	Vendor Check	L215.24 BACKGROUND CHECK	Payroll, Benefits, Investments, Etc.	C0210	ISD 279 - KS BACKGR	$171.00
10/05/23	731855	Vendor Check	L215.24 BACKGROUND CHECK	Payroll, Benefits, Investments, Etc.	C0216	ISD279 - SCH LUNCH	$4.05
10/20/23	732100	Vendor Check	L215.24 BACKGROUND CHECK	Payroll, Benefits, Investments, Etc.	C0210	ISD 279 - KS BACKGR	$166.00
10/11/23	731918	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	F3573	ARMSTRONG, MIRANDA	$120.65
10/11/23	731923	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54655	BRINK, JENNIFER	$50.20
10/11/23	731970	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54670	NOVOTNY, CAMERON	$58.05
10/11/23	731975	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54669	REICHLE, SARAH	$25.75
10/11/23	731987	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54656	VANG, ROSE	$100.00
10/11/23	731989	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54657	WASHATKA, ELLEN	$200.00
10/18/23	732041	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54678	LENERTZ, STEPHANIE	$800.00
10/18/23	732047	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54675	MARTINSON, SHALANDA	$73.60
10/18/23	732053	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54682	MERZ, MOLLY	$54.40
10/18/23	732087	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54679	VO, JESSICA	$25.45
10/25/23	732139	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	54687	MILLESS, JODI	$39.90
10/11/23	731971	Vendor Check	R040 TUITION	Payroll, Benefits, Investments, Etc.	54666	ODMAR, SAHRA	$51.00
10/18/23	732071	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	$965.00
10/25/23	732155	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	$7,855.00
10/25/23	732156	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	$755.00
10/25/23	732157	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	$1,060.00
10/31/23	V1005405	Electronic Wife Transfer	R092 INTEREST ON INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	$3,673.91
10/11/23	731967	Vendor Check	R093 RENTAL FROM FACILITIES	Payroll, Benefits, Investments, Etc.	54631	NAGBE, PHILIP	$9.00
10/04/23	731882	Vendor Check	R099 MISC REVENUE	Payroll, Benefits, Investments, Etc.	54652	JOHNSON, HEATHER	$100.00
				Payroll, Benefits, Investments, Etc. Subtotal			**$30,424,036.68**
				Overall Total			**$36,795,351.58**

TO: Bart Becker
Jennifer Ajsenberg
Peter Buller
Wade Schroeder

CC: Sherri Lincoln

FROM: Emily Whiteford

DATE: 11/15/2023

SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP – CONTINENTAL U.S.

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

School	**MGSH**
Sponsoring Organization	**Maple Grove Concert Bands**
Adult Advisors	**Peter Buller & Wade Schroeder**
Destination	**Fargo, North Dakota**
Departure Date	**2/27/2024**
Return Date	**2/28/2024**
Assistant Superintendent Approved	**11/15/2023**
Board Approval Date	Will be added to the **November 21, 2023** School Board Agenda for approval

POLICY 542 APPENDIX A

ISD NO. 279, OSSEO AREA SCHOOLS

MAPLE GROVE, MINNESOTA

PROPOSAL FOR EXTENDED EDUCATIONAL TRIP

An extended educational trip requires overnight accommodations for students/participants, whether during or outside the regular school year. Proposals must be fully approved before trip organizers sign any contracts with travel agencies, collect any trip related fees, or begin fundraising activities. Refer to Policy and Procedure 542 – Extended Educational Trips for guidance.

Date Submitted:	11/6/23	School:	MGSH/OSH/PCSH
District Staff:	Peter Buller and Michael Brown		
Organization:	Grove Area Percussion (GAP) Winter Drumline		
Destination:	Dayton, OH		
Departure Date:	4/16/24	Return Date:	4/21/24
# of Class Days Missed:	2		
# of Students Traveling:	42	# of Students *not* Traveling:	0

Goal or purpose of trip (value to students' educational program)
Students will engage in high level instruction from clinicians and also be able to see some world class talent on display. They will get to participate in the best competition in the world.

What will students learn during the trip?
They will deepen their skills in both drumming and music in general.

How will student learning be evaluated?
The learning will be occuring the whole season. This trip will be the summative test for how our students adapted to the material we gave them.

Agency/Organization coordinating travel arrangements?
We will be flying to Columbus, Ohio and then bussing to Dayton, OH.

Transportation Plans:
We will be flying into Columbus, OH and then bussing to Dayton, OH. We will be staying at a hotel and then competing at the University of Dayton. *Travel outside the continental U.S. requires an additional insurance rider to the District's insurance policy.*

Description of Trip Plan and Route:
We will be flying to Columbus, Ohio and then bussing to Dayton, OH.

How is the trip being financed? (Include data for students, advisors, supervisors, etc.)
Students will be paying for this trip. There are scholarship monies available through the Grove Area Percussion Boosters.

What is the total cost per student?	$1150

If fundraising is part of the financing, briefly describe the fund raising plans and attach a copy of the fundraising request.
No direct fundraising opportunities.

Supervisors going on the trip: (parents, teachers, list school) *All extended education trips involving both male and female participants shall require both adult male and female chaperones*	
1. Kate Hildebrandt	7.
2. Michael Brown	8.
3. Rachel Graack	9.
4. Scott Wochnick	10.
5. Jack Donovan	11.
6.	12.
Ratio of supervisors to students:	1:9
(For the purpose of supervision, the ratio of adults to students must be a minimum of 1:15	

Describe plans to insure quality instruction for members of class or organization **not** going on trip (attach instructional plans, if possible)
No student left behind.
All extended educational trips require parent/guardian authorization. Describe steps taken to inform and involve parents and secure their approval (attach copies of information and permission documents)
When the deposit is due, students will need to turn in their permission slip as well.

I have reviewed the proposal. The proposal complies with School Board Policy 542 Extended Educational Trips.

Signature of Principal — Approval Date: 11/06/23

Signature or Assistant Superintendent or Designee — Approval Date: 11.15.2023

Approved by the School Board on _____

WGI FINALS PERMISSION SLIP

_____ has permission to attend tour to the WGI World Finals with
(name of student)

Grove Area Percussion and is placing this $150.00 non-refundable deposit towards tour fees for WGI Finals in Dayton, OH (April 16 - 21, 2024). ***This payment is due November 6th by the end of rehearsal.*** We understand that this deposit is non-refundable and that we are committing to making the rest of the payments towards the tour whether through fundraising or personal payment.

_____ _____

(Signature of parent/guardian) (name of parent/guardian)

_____ I am interested in being a Chaperone for this trip! (Full cost) _____
(email address)

____ I am interested in being a Chaperone for the trip as well as bringing along immediate family members (At full cost)

Please list all people and their relationship to you, that you would like to have come along on the trip:

TO: Bart Becker
Jennifer Ajsenberg
Peter Buller
Wade Schroeder

CC: Sherri Lincoln

FROM: Emily Whiteford

DATE: 11/15/2023

SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP – CONTINENTAL U.S.

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

School	**MGSH**
Sponsoring Organization	**Maple Grove Jazz Bands**
Adult Advisors	**Peter Buller & Wade Schroeder**
Destination	**Cedar Falls, IA**
Departure Date	**2/15/2024**
Return Date	**2/16/2024**
Assistant Superintendent Approved	**11/15/2023**
Board Approval Date	Will be added to the **November 21, 2023** School Board Agenda for approval

TO: Scott Taylor, Beth Ness, Steve Schwartz, Aaron Krueger, Ann Mock, Alissa Kono, Sandy Lindberg, Adam Hamoude, Gail Recker, Lisa Simmons

CC: Sherri Lincoln

FROM: Emily Whiteford

DATE: 11/15/2023

SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP – CONTINENTAL U.S.

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

School	**PB, EC, BW, EB, OAK**
Sponsoring Organization	**Students Connecting through International Service**
Adult Advisors	**Scott Taylor**
Destination	**Tuscon, Arivaca, Amado, & Sasabe Arizona**
Departure Date	**4/9/2024**
Return Date	**4/14/2024**
Assistant Superintendent Approved	**11/15/2023**
Board Approval Date	Will be added to the **November 21, 2023** School Board Agenda for approval

TO: Bart Becker
Jennifer Ajsenberg
John Schetinkski

FROM: Emily Whiteford

DATE: 11/15/2023

RE: DLTL APPROVED FUNDRAISING ACTIVITY

The Division of Leadership, Teaching, and Learning has approved the following fundraising request listed below. Please understand that this proposed fundraising request is not officially authorized until it is approved by the School Board.

School	**MGSH**
Sponsoring Organization	**DECA**
Adult Advisor	**John Schetinski**
Event	Selling Butter Braids Pastries
Date(s)	11/18/23-11/29/23
Assistant Superintendent Approved	11/15/2023
Board Approval Date	Will be added to the **November 21, 2023** School Board Agenda for approval

DocuSign Envelope ID: 97CDC14F-1C1F-415A-A877-DE8419B5B2C9

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 | Finance Code: 142

Grant Title: American Recover Plan (ARP) Equity Loan Forgiveness and Retention Incentive | Grant Manager: Jan Bitzer

Type of Submission and Amount

[X] New | Award Amount: $ 60,000.00

[ ] Amended | Existing Amount: | Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	60,000	60,000.00
200 - Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	-	-
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 60,000**	**$ 60,000.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-006-412-142-400-000	-	60,000	60,000.00
		Totals	**$ -**	**$ 60,000**	**$ 60,000.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto — 10/23/2023
Elizabeth Lantto - District Controller — **Date**

DocuSigned by:
Bryan Bass — 10/19/2023
Bryan Bass - Assistant Superintendent of Equity & Achievement — **Date**

Board Approved:

DocuSign Envelope ID: 97CDC14F-1C1F-415A-A877-DE8419B5B2C9

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-412-142-185-000	Other Salary Pmts - Licensed/Certified	-	60,000	60,000.00
	Total	**$ -**	**$ 60,000**	**$ 60,000.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

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GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24

Finance Code: 160

Grant Title: Elementary and Secondary School Education Relief (ESSER) III Fund – 90% Formula Allocation

Grant Manager: Jessica Stein

Type of Submission and Amount

☐ New Award Amount: _____

☒ Amended Existing Amount: $ 9,684,538.00 Amended Amount: $ 26,568.00

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	6,960,509	-	18,815	6,979,324.00
200 - Employee Benefits	2,610,538	-	7,442	2,617,980.00
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	-	-
500 - Capital Expenditures	-	-	-	-
Other Expenses	113,491	-	311	113,802.00
Totals	**$ 9,684,538**	**$ -**	**$ 26,568**	**$ 9,711,106.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-006-219-160-400-013	9,684,538	26,568	9,711,106.00
		Totals	**$ 9,684,538**	**$ 26,568**	**$ 9,711,106.00**

APPROVALS

DocuSigned by: Elizabeth Lantto — 10/30/2023

Elizabeth Lantto - District Controller — **Date**

DocuSigned by: [signature] — 10/30/2023

John Morstad - Executive Director, Finance and Operations — **Date**

Board Approved:

DocuSign Envelope ID: CDA0890F-E104-4F94-A9D8-CD95D8AF4AD0

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-219-160-114-013	Instructional Administration	150,458	-	150,458.00
01-006-219-160-140-013	Licensed Classroom	6,378,419	-	6,378,419.00
01-006-219-160-142-013	Licensed Support	342,068	18,815	360,883.00
01-006-219-160-210-013	F.I.C.A.-Medicare	541,123	1,436	542,559.00
01-006-219-160-214-013	P.E.R.A.	12,232	-	12,232.00
01-006-219-160-218-013	T.R.A.	588,044	1,642	589,686.00
01-006-219-160-220-013	Health Insurance	986,707	3,292	989,999.00
01-006-219-160-230-013	Life Insurance	4,885	10	4,895.00
01-006-219-160-235-013	Dental Insurance	27,148	56	27,204.00
01-006-219-160-240-013	Disability Insurance	36,416	100	36,516.00
01-006-219-160-250-013	Retirement Savings Plan	100,194	-	100,194.00
01-006-219-160-251-013	HSA	235,200	802	236,002.00
01-006-219-160-270-013	Workers Compensation	29,545	81	29,626.00
01-006-219-160-280-013	Unemployment Compensation	8,245	23	8,268.00
01-006-219-160-895-013	Fed. Indirect Cost Chargeback	113,491	311	113,802.00
01-200-030-160-116-013	Managers & Supervisors	89,564	-	89,564.00
01-200-030-160-210-013	F.I.C.A.-Medicare	6,852	-	6,852.00
01-200-030-160-214-013	P.E.R.A.	7,282	-	7,282.00
01-200-030-160-220-013	Health Insurance	18,502	-	18,502.00
01-200-030-160-230-013	Life Insurance	60	-	60.00
01-200-030-160-235-013	Dental Insurance	336	-	336.00
01-200-030-160-240-013	Disability Insurance	475	-	475.00
01-200-030-160-250-013	Retirement Savings Plan	2,000	-	2,000.00
01-200-030-160-251-013	HSA	4,800	-	4,800.00
01-200-030-160-270-013	Workers Compensation	385	-	385.00
01-200-030-160-280-013	Unemployment Compensation	107	-	107.00
	Total	**$ 9,684,538**	**$ 26,568**	**$ 9,711,106.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

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GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 | Finance Code: 161

Grant Title: Elementary and Secondary School Education Relief (ESSER) III Fund – 90% Learning Loss | Grant Manager: Jessica Stein

Type of Submission and Amount

☐ New Award Amount: _____

☒ Amended Existing Amount: $ 2,458,089.00 Amended Amount: $ 6,642.00

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and wages	1,746,802	-	-	1,746,802.00
200 - Employee Benefits	615,688	-	-	615,688.00
300 - Purchased Services	40,713	-	-	40,713.00
400 - Supplies and Materials	26,080	-	6,564	32,644.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	28,806	-	78	28,884.00
Totals	**$ 2,458,089**	**$ -**	**$ 6,642**	**$ 2,464,731.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-200-605-161-400-013	2,458,089	6,642	2,464,731.00
		Totals	**$ 2,458,089**	**$ 6,642**	**$ 2,464,731.00**

APPROVALS

DocuSigned by: Elizabeth Lantto CBE6834EC1B946C...
Elizabeth Lantto - District Controller — 10/30/2023 **Date**

DocuSigned by: John Morstad 14946A7FB94914C3...
John Morstad - Executive Director, Finance and Operations — 10/30/2023 **Date**

Board Approved:

DocuSign Envelope ID: BEDACF5E-85EF-4584-A6CF-9820178D1D8F

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-110-210-161-156-013	School Social Worker	9,590	-	9,590.00
01-110-210-161-157-013	School Psychologist	12,983	-	12,983.00
01-110-210-161-210-013	F.I.C.A.-Medicare	1,727	-	1,727.00
01-110-210-161-218-013	T.R.A.	926	-	926.00
01-110-210-161-220-013	Health Insurance	3,318	-	3,318.00
01-110-210-161-230-013	Life Insurance	18	-	18.00
01-110-210-161-235-013	Dental Insurance	101	-	101.00
01-110-210-161-240-013	Disability Insurance	120	-	120.00
01-110-210-161-250-013	Retirement Savings Plan	519	-	519.00
01-110-210-161-251-013	HSA	480	-	480.00
01-110-210-161-270-013	Workers Compensation	97	-	97.00
01-110-210-161-280-013	Unemployment Compensation	28	-	28.00
01-165-210-161-157-013	School Psychologist	20,600	-	20,600.00
01-165-210-161-165-013	School Counselor	49,196	-	49,196.00
01-165-210-161-210-013	F.I.C.A.-Medicare	5,339	-	5,339.00
01-165-210-161-218-013	T.R.A.	4,443	-	4,443.00
01-165-210-161-220-013	Health Insurance	15,771	-	15,771.00
01-165-210-161-230-013	Life Insurance	48	-	48.00
01-165-210-161-235-013	Dental Insurance	269	-	269.00
01-165-210-161-240-013	Disability Insurance	370	-	370.00
01-165-210-161-250-013	Retirement Savings Plan	1,383	-	1,383.00
01-165-210-161-251-013	HSA	3,840	-	3,840.00
01-165-210-161-270-013	Workers Compensation	301	-	301.00
01-165-210-161-280-013	Unemployment Compensation	84	-	84.00
01-168-210-161-156-013	School Social Worker	38,358	-	38,358.00
01-168-210-161-157-013	School Psychologist	16,228	-	16,228.00
01-168-210-161-210-013	F.I.C.A.-Medicare	4,175	-	4,175.00
01-168-210-161-218-013	T.R.A.	4,776	-	4,776.00
01-168-210-161-220-013	Health Insurance	4,056	-	4,056.00
01-168-210-161-230-013	Life Insurance	36	-	36.00
01-168-210-161-235-013	Dental Insurance	201	-	201.00
01-168-210-161-240-013	Disability Insurance	289	-	289.00
01-168-210-161-250-013	Retirement Savings Plan	672	-	672.00
01-168-210-161-251-013	HSA	960	-	960.00
01-168-210-161-270-013	Workers Compensation	235	-	235.00
01-168-210-161-280-013	Unemployment Compensation	65	-	65.00
01-171-210-161-156-013	School Social Worker	32,797	-	32,797.00
01-171-210-161-157-013	School Psychologist	25,276	-	25,276.00
01-171-210-161-210-013	F.I.C.A.-Medicare	4,442	-	4,442.00
01-171-210-161-218-013	T.R.A.	3,039	-	3,039.00
01-171-210-161-220-013	Health Insurance	9,939	-	9,939.00
01-171-210-161-230-013	Life Insurance	48	-	48.00
01-171-210-161-235-013	Dental Insurance	269	-	269.00
01-171-210-161-240-013	Disability Insurance	307	-	307.00
01-171-210-161-250-013	Retirement Savings Plan	691	-	691.00
01-171-210-161-251-013	HSA	960	-	960.00
01-171-210-161-270-013	Workers Compensation	249	-	249.00
01-171-210-161-280-013	Unemployment Compensation	70	-	70.00
01-172-210-161-156-013	School Social Worker	41,200	-	41,200.00
01-172-210-161-157-013	School Psychologist	13,037	-	13,037.00
01-172-210-161-210-013	F.I.C.A.-Medicare	4,149	-	4,149.00
01-172-210-161-218-013	T.R.A.	3,692	-	3,692.00
01-172-210-161-220-013	Health Insurance	9,321	-	9,321.00
01-172-210-161-230-013	Life Insurance	36	-	36.00
01-172-210-161-235-013	Dental Insurance	201	-	201.00
01-172-210-161-240-013	Disability Insurance	287	-	287.00
01-172-210-161-250-013	Retirement Savings Plan	1,037	-	1,037.00
01-172-210-161-251-013	HSA	1,920	-	1,920.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-172-210-161-270-013	Workers Compensation	233	-	233.00
01-172-210-161-280-013	Unemployment Compensation	65	-	65.00
01-173-210-161-156-013	School Social Worker	25,238	-	25,238.00
01-173-210-161-157-013	School Psychologist	13,874	-	13,874.00
01-173-210-161-210-013	F.I.C.A.-Medicare	2,992	-	2,992.00
01-173-210-161-218-013	T.R.A.	2,301	-	2,301.00
01-173-210-161-220-013	Health Insurance	2,620	-	2,620.00
01-173-210-161-230-013	Life Insurance	36	-	36.00
01-173-210-161-235-013	Dental Insurance	201	-	201.00
01-173-210-161-240-013	Disability Insurance	208	-	208.00
01-173-210-161-250-013	Retirement Savings Plan	691	-	691.00
01-173-210-161-251-013	HSA	960	-	960.00
01-173-210-161-270-013	Workers Compensation	169	-	169.00
01-173-210-161-280-013	Unemployment Compensation	47	-	47.00
01-174-210-161-156-013	School Social Worker	29,489	-	29,489.00
01-174-210-161-157-013	School Psychologist	13,463	-	13,463.00
01-174-210-161-210-013	F.I.C.A.-Medicare	3,286	-	3,286.00
01-174-210-161-218-013	T.R.A.	2,670	-	2,670.00
01-174-210-161-220-013	Health Insurance	9,195	-	9,195.00
01-174-210-161-230-013	Life Insurance	36	-	36.00
01-174-210-161-235-013	Dental Insurance	201	-	201.00
01-174-210-161-240-013	Disability Insurance	227	-	227.00
01-174-210-161-250-013	Retirement Savings Plan	346	-	346.00
01-174-210-161-251-013	HSA	2,400	-	2,400.00
01-174-210-161-270-013	Workers Compensation	185	-	185.00
01-174-210-161-280-013	Unemployment Compensation	51	-	51.00
01-175-210-161-156-013	School Social Worker	29,489	-	29,489.00
01-175-210-161-157-013	School Psychologist	15,248	-	15,248.00
01-175-210-161-210-013	F.I.C.A.-Medicare	3,422	-	3,422.00
01-175-210-161-218-013	T.R.A.	2,682	-	2,682.00
01-175-210-161-220-013	Health Insurance	1,684	-	1,684.00
01-175-210-161-230-013	Life Insurance	36	-	36.00
01-175-210-161-235-013	Dental Insurance	201	-	201.00
01-175-210-161-240-013	Disability Insurance	237	-	237.00
01-175-210-161-270-013	Workers Compensation	193	-	193.00
01-175-210-161-280-013	Unemployment Compensation	53	-	53.00
01-178-210-161-156-013	School Social Worker	34,295	-	34,295.00
01-178-210-161-157-013	School Psychologist	13,050	-	13,050.00
01-178-210-161-210-013	F.I.C.A.-Medicare	3,622	-	3,622.00
01-178-210-161-218-013	T.R.A.	3,088	-	3,088.00
01-178-210-161-220-013	Health Insurance	4,056	-	4,056.00
01-178-210-161-230-013	Life Insurance	36	-	36.00
01-178-210-161-235-013	Dental Insurance	201	-	201.00
01-178-210-161-240-013	Disability Insurance	251	-	251.00
01-178-210-161-250-013	Retirement Savings Plan	691	-	691.00
01-178-210-161-251-013	HSA	960	-	960.00
01-178-210-161-270-013	Workers Compensation	203	-	203.00
01-178-210-161-280-013	Unemployment Compensation	57	-	57.00
01-179-210-161-156-013	School Social Worker	30,015	-	30,015.00
01-179-210-161-157-013	School Psychologist	13,874	-	13,874.00
01-179-210-161-210-013	F.I.C.A.-Medicare	3,357	-	3,357.00
01-179-210-161-218-013	T.R.A.	2,719	-	2,719.00
01-179-210-161-220-013	Health Insurance	1,684	-	1,684.00
01-179-210-161-230-013	Life Insurance	48	-	48.00
01-179-210-161-235-013	Dental Insurance	269	-	269.00
01-179-210-161-240-013	Disability Insurance	233	-	233.00
01-179-210-161-250-013	Retirement Savings Plan	346	-	346.00
01-179-210-161-270-013	Workers Compensation	189	-	189.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-210-161-280-013	Unemployment Compensation	53	-	53.00
01-181-210-161-156-013	School Social Worker	31,586	-	31,586.00
01-181-210-161-157-013	School Psychologist	15,248	-	15,248.00
01-181-210-161-210-013	F.I.C.A.-Medicare	3,582	-	3,582.00
01-181-210-161-218-013	T.R.A.	2,866	-	2,866.00
01-181-210-161-220-013	Health Insurance	4,304	-	4,304.00
01-181-210-161-230-013	Life Insurance	36	-	36.00
01-181-210-161-235-013	Dental Insurance	201	-	201.00
01-181-210-161-240-013	Disability Insurance	248	-	248.00
01-181-210-161-250-013	Retirement Savings Plan	691	-	691.00
01-181-210-161-251-013	HSA	960	-	960.00
01-181-210-161-270-013	Workers Compensation	202	-	202.00
01-181-210-161-280-013	Unemployment Compensation	56	-	56.00
01-182-210-161-156-013	School Social Worker	31,586	-	31,586.00
01-182-210-161-157-013	School Psychologist	15,731	-	15,731.00
01-182-210-161-210-013	F.I.C.A.-Medicare	3,619	-	3,619.00
01-182-210-161-218-013	T.R.A.	2,869	-	2,869.00
01-182-210-161-220-013	Health Insurance	9,195	-	9,195.00
01-182-210-161-230-013	Life Insurance	36	-	36.00
01-182-210-161-235-013	Dental Insurance	201	-	201.00
01-182-210-161-240-013	Disability Insurance	250	-	250.00
01-182-210-161-250-013	Retirement Savings Plan	1,037	-	1,037.00
01-182-210-161-251-013	HSA	2,400	-	2,400.00
01-182-210-161-270-013	Workers Compensation	204	-	204.00
01-182-210-161-280-013	Unemployment Compensation	57	-	57.00
01-183-210-161-156-013	School Social Worker	25,844	-	25,844.00
01-183-210-161-157-013	School Psychologist	13,050	-	13,050.00
01-183-210-161-210-013	F.I.C.A.-Medicare	2,975	-	2,975.00
01-183-210-161-218-013	T.R.A.	2,348	-	2,348.00
01-183-210-161-220-013	Health Insurance	9,321	-	9,321.00
01-183-210-161-230-013	Life Insurance	36	-	36.00
01-183-210-161-235-013	Dental Insurance	201	-	201.00
01-183-210-161-240-013	Disability Insurance	206	-	206.00
01-183-210-161-250-013	Retirement Savings Plan	240	-	240.00
01-183-210-161-251-013	HSA	1,920	-	1,920.00
01-183-210-161-270-013	Workers Compensation	167	-	167.00
01-183-210-161-280-013	Unemployment Compensation	47	-	47.00
01-184-210-161-156-013	School Social Worker	41,200	-	41,200.00
01-184-210-161-157-013	School Psychologist	13,463	-	13,463.00
01-184-210-161-210-013	F.I.C.A.-Medicare	4,182	-	4,182.00
01-184-210-161-218-013	T.R.A.	3,695	-	3,695.00
01-184-210-161-220-013	Health Insurance	12,889	-	12,889.00
01-184-210-161-230-013	Life Insurance	42	-	42.00
01-184-210-161-235-013	Dental Insurance	235	-	235.00
01-184-210-161-240-013	Disability Insurance	289	-	289.00
01-184-210-161-250-013	Retirement Savings Plan	1,210	-	1,210.00
01-184-210-161-251-013	HSA	2,880	-	2,880.00
01-184-210-161-270-013	Workers Compensation	235	-	235.00
01-184-210-161-280-013	Unemployment Compensation	65	-	65.00
01-185-210-161-156-013	School Social Worker	33,538	-	33,538.00
01-185-210-161-157-013	School Psychologist	9,786	-	9,786.00
01-185-210-161-210-013	F.I.C.A.-Medicare	3,315	-	3,315.00
01-185-210-161-218-013	T.R.A.	3,001	-	3,001.00
01-185-210-161-220-013	Health Insurance	2,620	-	2,620.00
01-185-210-161-230-013	Life Insurance	42	-	42.00
01-185-210-161-235-013	Dental Insurance	235	-	235.00
01-185-210-161-240-013	Disability Insurance	230	-	230.00
01-185-210-161-251-013	HSA	1,200	-	1,200.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-185-210-161-270-013	Workers Compensation	186	-	186.00
01-185-210-161-280-013	Unemployment Compensation	52	-	52.00
01-187-210-161-156-013	School Social Worker	31,910	-	31,910.00
01-187-210-161-157-013	School Psychologist	16,228	-	16,228.00
01-187-210-161-210-013	F.I.C.A.-Medicare	3,682	-	3,682.00
01-187-210-161-218-013	T.R.A.	2,901	-	2,901.00
01-187-210-161-220-013	Health Insurance	10,169	-	10,169.00
01-187-210-161-230-013	Life Insurance	36	-	36.00
01-187-210-161-235-013	Dental Insurance	201	-	201.00
01-187-210-161-240-013	Disability Insurance	255	-	255.00
01-187-210-161-251-013	HSA	1,920	-	1,920.00
01-187-210-161-270-013	Workers Compensation	207	-	207.00
01-187-210-161-280-013	Unemployment Compensation	57	-	57.00
01-189-210-161-156-013	School Social Worker	34,295	-	34,295.00
01-189-210-161-157-013	School Psychologist	13,874	-	13,874.00
01-189-210-161-165-013	School Counselor	92,700	-	92,700.00
01-189-210-161-210-013	F.I.C.A.-Medicare	10,777	-	10,777.00
01-189-210-161-218-013	T.R.A.	11,205	-	11,205.00
01-189-210-161-220-013	Health Insurance	10,767	-	10,767.00
01-189-210-161-230-013	Life Insurance	90	-	90.00
01-189-210-161-235-013	Dental Insurance	503	-	503.00
01-189-210-161-240-013	Disability Insurance	747	-	747.00
01-189-210-161-250-013	Retirement Savings Plan	2,592	-	2,592.00
01-189-210-161-251-013	HSA	960	-	960.00
01-189-210-161-270-013	Workers Compensation	606	-	606.00
01-189-210-161-280-013	Unemployment Compensation	169	-	169.00
01-196-210-161-156-013	School Social Worker	41,200	-	41,200.00
01-196-210-161-210-013	F.I.C.A.-Medicare	3,152	-	3,152.00
01-196-210-161-218-013	T.R.A.	3,605	-	3,605.00
01-196-210-161-220-013	Health Insurance	7,885	-	7,885.00
01-196-210-161-230-013	Life Insurance	24	-	24.00
01-196-210-161-235-013	Dental Insurance	134	-	134.00
01-196-210-161-240-013	Disability Insurance	218	-	218.00
01-196-210-161-250-013	Retirement Savings Plan	691	-	691.00
01-196-210-161-251-013	HSA	1,920	-	1,920.00
01-196-210-161-270-013	Workers Compensation	177	-	177.00
01-196-210-161-280-013	Unemployment Compensation	49	-	49.00
01-200-605-161-114-013	Instructional Administration	113,442	-	113,442.00
01-200-605-161-170-013	Non-Instructional Support	52,664	-	52,664.00
01-200-605-161-175-013	Student Learning Advocate	112,988	-	112,988.00
01-200-605-161-210-013	F.I.C.A.-Medicare	21,351	-	21,351.00
01-200-605-161-214-013	P.E.R.A.	12,458	-	12,458.00
01-200-605-161-218-013	T.R.A.	9,886	-	9,886.00
01-200-605-161-220-013	Health Insurance	46,999	-	46,999.00
01-200-605-161-230-013	Life Insurance	424	-	424.00
01-200-605-161-235-013	Dental Insurance	1,344	-	1,344.00
01-200-605-161-240-013	Disability Insurance	1,479	-	1,479.00
01-200-605-161-250-013	Retirement Savings Plan	6,000	-	6,000.00
01-200-605-161-251-013	HSA	7,200	-	7,200.00
01-200-605-161-270-013	Workers Compensation	1,200	-	1,200.00
01-200-605-161-280-013	Unemployment Compensation	334	-	334.00
01-200-605-161-303-013	Federal Contract Under $25,000	12,000	-	12,000.00
01-200-605-161-329-013	Postage & Express	250	-	250.00
01-200-605-161-366-013	Business Travel	2,500	-	2,500.00
01-200-605-161-367-013	Staff Development	2,530	-	2,530.00
01-200-605-161-368-013	Fed. Reimbursed, Out-of-State Travel	12,000	-	12,000.00
01-200-605-161-369-013	Entry Fees/Stu. Trav. All.	11,433	-	11,433.00
01-200-605-161-401-013	Supplies & Material - NonInstructional	8,000	3,000	11,000.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-200-605-161-405-013	Non Instr. Software License Agreements	250	-	250.00
01-200-605-161-430-013	Supplies & Materials - Instructional	6,830	-	6,830.00
01-200-605-161-455-013	Non-Instructional Tech Supplies	-	898	898.00
01-200-605-161-465-013	Non-Instructional Tech Devices	1,000	-	1,000.00
01-200-605-161-490-013	Food & Food from Warehouse	10,000	2,666	12,666.00
01-200-605-161-895-013	Fed. Indirect Cost Chargeback	28,806	78	28,884.00
01-311-211-161-156-013	School Social Worker	9,590	-	9,590.00
01-311-211-161-210-013	F.I.C.A.-Medicare	734	-	734.00
01-311-211-161-218-013	T.R.A.	839	-	839.00
01-311-211-161-220-013	Health Insurance	1,971	-	1,971.00
01-311-211-161-230-013	Life Insurance	6	-	6.00
01-311-211-161-235-013	Dental Insurance	34	-	34.00
01-311-211-161-240-013	Disability Insurance	51	-	51.00
01-311-211-161-250-013	Retirement Savings Plan	173	-	173.00
01-311-211-161-251-013	HSA	480	-	480.00
01-311-211-161-270-013	Workers Compensation	41	-	41.00
01-311-211-161-280-013	Unemployment Compensation	12	-	12.00
01-312-211-161-156-013	School Social Worker	19,179	-	19,179.00
01-312-211-161-210-013	F.I.C.A.-Medicare	1,467	-	1,467.00
01-312-211-161-218-013	T.R.A.	1,678	-	1,678.00
01-312-211-161-220-013	Health Insurance	3,943	-	3,943.00
01-312-211-161-230-013	Life Insurance	12	-	12.00
01-312-211-161-235-013	Dental Insurance	67	-	67.00
01-312-211-161-240-013	Disability Insurance	102	-	102.00
01-312-211-161-250-013	Retirement Savings Plan	346	-	346.00
01-312-211-161-251-013	HSA	960	-	960.00
01-312-211-161-270-013	Workers Compensation	82	-	82.00
01-312-211-161-280-013	Unemployment Compensation	23	-	23.00
01-332-211-161-156-013	School Social Worker	65,332	-	65,332.00
01-332-211-161-210-013	F.I.C.A.-Medicare	4,998	-	4,998.00
01-332-211-161-218-013	T.R.A.	5,717	-	5,717.00
01-332-211-161-220-013	Health Insurance	15,771	-	15,771.00
01-332-211-161-230-013	Life Insurance	48	-	48.00
01-332-211-161-235-013	Dental Insurance	269	-	269.00
01-332-211-161-240-013	Disability Insurance	346	-	346.00
01-332-211-161-250-013	Retirement Savings Plan	1,382	-	1,382.00
01-332-211-161-251-013	HSA	3,840	-	3,840.00
01-332-211-161-270-013	Workers Compensation	281	-	281.00
01-332-211-161-280-013	Unemployment Compensation	78	-	78.00
01-333-211-161-156-013	School Social Worker	60,966	-	60,966.00
01-333-211-161-210-013	F.I.C.A.-Medicare	4,664	-	4,664.00
01-333-211-161-218-013	T.R.A.	5,334	-	5,334.00
01-333-211-161-220-013	Health Insurance	4,959	-	4,959.00
01-333-211-161-230-013	Life Insurance	42	-	42.00
01-333-211-161-235-013	Dental Insurance	235	-	235.00
01-333-211-161-240-013	Disability Insurance	323	-	323.00
01-333-211-161-250-013	Retirement Savings Plan	1,210	-	1,210.00
01-333-211-161-251-013	HSA	1,200	-	1,200.00
01-333-211-161-270-013	Workers Compensation	262	-	262.00
01-333-211-161-280-013	Unemployment Compensation	74	-	74.00
01-334-211-161-156-013	School Social Worker	50,064	-	50,064.00
01-334-211-161-210-013	F.I.C.A.-Medicare	3,830	-	3,830.00
01-334-211-161-218-013	T.R.A.	4,381	-	4,381.00
01-334-211-161-220-013	Health Insurance	5,146	-	5,146.00
01-334-211-161-230-013	Life Insurance	42	-	42.00
01-334-211-161-235-013	Dental Insurance	236	-	236.00
01-334-211-161-240-013	Disability Insurance	265	-	265.00
01-334-211-161-250-013	Retirement Savings Plan	173	-	173.00

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-334-211-161-251-013	HSA	960	-	960.00
01-334-211-161-270-013	Workers Compensation	216	-	216.00
01-334-211-161-280-013	Unemployment Compensation	60	-	60.00
01-386-211-161-156-013	School Social Worker	42,814	-	42,814.00
01-386-211-161-210-013	F.I.C.A.-Medicare	3,275	-	3,275.00
01-386-211-161-218-013	T.R.A.	3,746	-	3,746.00
01-386-211-161-220-013	Health Insurance	4,585	-	4,585.00
01-386-211-161-230-013	Life Insurance	42	-	42.00
01-386-211-161-235-013	Dental Insurance	235	-	235.00
01-386-211-161-240-013	Disability Insurance	227	-	227.00
01-386-211-161-251-013	HSA	1,680	-	1,680.00
01-386-211-161-270-013	Workers Compensation	184	-	184.00
01-386-211-161-280-013	Unemployment Compensation	51	-	51.00
01-388-211-161-156-013	School Social Worker	125,919	-	125,919.00
01-388-211-161-210-013	F.I.C.A.-Medicare	9,632	-	9,632.00
01-388-211-161-218-013	T.R.A.	11,018	-	11,018.00
01-388-211-161-220-013	Health Insurance	4,912	-	4,912.00
01-388-211-161-230-013	Life Insurance	84	-	84.00
01-388-211-161-235-013	Dental Insurance	470	-	470.00
01-388-211-161-240-013	Disability Insurance	667	-	667.00
01-388-211-161-250-013	Retirement Savings Plan	1,296	-	1,296.00
01-388-211-161-251-013	HSA	1,800	-	1,800.00
01-388-211-161-270-013	Workers Compensation	542	-	542.00
01-388-211-161-280-013	Unemployment Compensation	151	-	151.00
01-390-211-161-156-013	School Social Worker	63,820	-	63,820.00
01-390-211-161-210-013	F.I.C.A.-Medicare	4,882	-	4,882.00
01-390-211-161-218-013	T.R.A.	5,584	-	5,584.00
01-390-211-161-220-013	Health Insurance	15,771	-	15,771.00
01-390-211-161-230-013	Life Insurance	48	-	48.00
01-390-211-161-235-013	Dental Insurance	269	-	269.00
01-390-211-161-240-013	Disability Insurance	338	-	338.00
01-390-211-161-250-013	Retirement Savings Plan	1,382	-	1,382.00
01-390-211-161-251-013	HSA	3,840	-	3,840.00
01-390-211-161-270-013	Workers Compensation	274	-	274.00
01-390-211-161-280-013	Unemployment Compensation	77	-	77.00
01-394-211-161-156-013	School Social Worker	56,800	-	56,800.00
01-394-211-161-210-013	F.I.C.A.-Medicare	4,345	-	4,345.00
01-394-211-161-218-013	T.R.A.	4,970	-	4,970.00
01-394-211-161-220-013	Health Insurance	5,894	-	5,894.00
01-394-211-161-230-013	Life Insurance	42	-	42.00
01-394-211-161-235-013	Dental Insurance	235	-	235.00
01-394-211-161-240-013	Disability Insurance	301	-	301.00
01-394-211-161-270-013	Workers Compensation	244	-	244.00
01-394-211-161-280-013	Unemployment Compensation	68	-	68.00
01-702-211-161-156-013	School Social Worker	34,685	-	34,685.00
01-702-211-161-210-013	F.I.C.A.-Medicare	2,653	-	2,653.00
01-702-211-161-218-013	T.R.A.	3,035	-	3,035.00
01-702-211-161-220-013	Health Insurance	7,885	-	7,885.00
01-702-211-161-230-013	Life Insurance	24	-	24.00
01-702-211-161-235-013	Dental Insurance	134	-	134.00
01-702-211-161-240-013	Disability Insurance	184	-	184.00
01-702-211-161-250-013	Retirement Savings Plan	691	-	691.00
01-702-211-161-251-013	HSA	1,920	-	1,920.00
01-702-211-161-270-013	Workers Compensation	149	-	149.00
01-702-211-161-280-013	Unemployment Compensation	42	-	42.00
		-		-
	Total	**$ 2,458,089**	**$ 6,642**	**$ 2,464,731.00**

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Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

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GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: 317

Grant Title: Compensatory Grant Manager: Emily Woolsey

Type of Submission and Amount

[X] New Award Amount: $ 23,219,680.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	16,203,339	16,203,339.00
200 - Employee Benefits	-	-	6,109,688	6,109,688.00
300 - Purchased Services	-	-	410,400	410,400.00
400 - Supplies and Materials	-	-	496,253	496,253.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 23,219,680**	**$ 23,219,680.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	State Aid	01-005-210-317-211-000	-	23,219,680	23,219,680.00
Federal			-	-	-
		Totals	**$ -**	**$ 23,219,680**	**$ 23,219,680.00**

APPROVALS

DocuSigned by: Elizabeth Lantto — 11/15/2023

Elizabeth Lantto - District Controller — **Date**

DocuSigned by: Bryan Bass — 11/14/2023

Bryan Bass - Assistant Superintendent of Equity & Achievement — **Date**

Board Approved:

DocuSign Envelope ID: 531396BD-4EB9-47F0-922F-1D638A2EF627

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-219-317-185-000	Other Salary Pmts - Licensed/Certified	-	9,804	9,804.00
01-006-219-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	3,306	3,306.00
01-006-219-317-210-000	F.I.C.A.-Medicare	-	750	750.00
01-006-219-317-214-000	P.E.R.A.	-	248	248.00
01-006-219-317-218-000	T.R.A.	-	858	858.00
01-006-219-317-270-000	Workers Compensation	-	51	51.00
01-006-219-317-280-000	Unemployment Compensation	-	7	7.00
01-006-219-317-362-000	Transp.-Depart.	-	14,022	14,022.00
01-006-219-317-430-000	Supplies & Materials - Instructional	-	13,110	13,110.00
01-110-740-317-156-000	School Social Worker	-	32,972	32,972.00
01-110-740-317-210-000	F.I.C.A.-Medicare	-	2,522	2,522.00
01-110-740-317-218-000	T.R.A.	-	2,885	2,885.00
01-110-740-317-220-000	Health Insurance	-	5,147	5,147.00
01-110-740-317-230-000	Life Insurance	-	26	26.00
01-110-740-317-235-000	Dental Insurance	-	129	129.00
01-110-740-317-240-000	Disability Insurance	-	175	175.00
01-110-740-317-250-000	Retirement Savings Plan	-	455	455.00
01-110-740-317-251-000	HSA	-	1,144	1,144.00
01-110-740-317-270-000	Workers Compensation	-	129	129.00
01-110-740-317-280-000	Unemployment Compensation	-	16	16.00
01-165-276-317-140-000	Licensed Classroom	-	86,551	86,551.00
01-165-276-317-141-000	Non-Licensed Classroom Personnel	-	87,555	87,555.00
01-165-276-317-185-000	Other Salary Pmts - Licensed/Certified	-	11,400	11,400.00
01-165-276-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	4,674	4,674.00
01-165-276-317-210-000	F.I.C.A.-Medicare	-	14,549	14,549.00
01-165-276-317-214-000	P.E.R.A.	-	7,422	7,422.00
01-165-276-317-218-000	T.R.A.	-	7,982	7,982.00
01-165-276-317-220-000	Health Insurance	-	34,608	34,608.00
01-165-276-317-230-000	Life Insurance	-	174	174.00
01-165-276-317-235-000	Dental Insurance	-	950	950.00
01-165-276-317-240-000	Disability Insurance	-	870	870.00
01-165-276-317-250-000	Retirement Savings Plan	-	1,588	1,588.00
01-165-276-317-251-000	HSA	-	7,766	7,766.00
01-165-276-317-270-000	Workers Compensation	-	742	742.00
01-165-276-317-280-000	Unemployment Compensation	-	95	95.00
01-165-420-317-161-000	Certified ESPs and Personal Care Assistance	-	4,265	4,265.00
01-165-420-317-210-000	F.I.C.A.-Medicare	-	326	326.00
01-165-420-317-214-000	P.E.R.A.	-	320	320.00
01-165-420-317-220-000	Health Insurance	-	1,051	1,051.00
01-165-420-317-230-000	Life Insurance	-	5	5.00
01-165-420-317-235-000	Dental Insurance	-	30	30.00
01-165-420-317-240-000	Disability Insurance	-	20	20.00
01-165-420-317-250-000	Retirement Savings Plan	-	19	19.00
01-165-420-317-251-000	HSA	-	232	232.00
01-165-420-317-270-000	Workers Compensation	-	17	17.00
01-165-420-317-280-000	Unemployment Compensation	-	2	2.00
01-165-640-317-142-000	Licensed Support	-	164,859	164,859.00
01-165-640-317-210-000	F.I.C.A.-Medicare	-	12,612	12,612.00
01-165-640-317-218-000	T.R.A.	-	14,425	14,425.00
01-165-640-317-220-000	Health Insurance	-	25,833	25,833.00
01-165-640-317-230-000	Life Insurance	-	132	132.00
01-165-640-317-235-000	Dental Insurance	-	643	643.00
01-165-640-317-240-000	Disability Insurance	-	874	874.00
01-165-640-317-250-000	Retirement Savings Plan	-	2,275	2,275.00
01-165-640-317-251-000	HSA	-	5,721	5,721.00
01-165-640-317-270-000	Workers Compensation	-	643	643.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-165-640-317-280-000	Unemployment Compensation	-	82	82.00
01-165-712-317-165-000	School Counselor	-	32,972	32,972.00
01-165-712-317-210-000	F.I.C.A.-Medicare	-	2,522	2,522.00
01-165-712-317-218-000	T.R.A.	-	2,885	2,885.00
01-165-712-317-220-000	Health Insurance	-	5,147	5,147.00
01-165-712-317-230-000	Life Insurance	-	26	26.00
01-165-712-317-235-000	Dental Insurance	-	129	129.00
01-165-712-317-240-000	Disability Insurance	-	175	175.00
01-165-712-317-250-000	Retirement Savings Plan	-	455	455.00
01-165-712-317-251-000	HSA	-	1,144	1,144.00
01-165-712-317-270-000	Workers Compensation	-	129	129.00
01-165-712-317-280-000	Unemployment Compensation	-	16	16.00
01-168-271-317-430-000	Supplies & Materials - Instructional	-	11,856	11,856.00
01-168-276-317-140-000	Licensed Classroom	-	428,633	428,633.00
01-168-276-317-141-000	Non-Licensed Classroom Personnel	-	2,171	2,171.00
01-168-276-317-142-000	Licensed Support	-	164,859	164,859.00
01-168-276-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	4,560	4,560.00
01-168-276-317-210-000	F.I.C.A.-Medicare	-	45,917	45,917.00
01-168-276-317-214-000	P.E.R.A.	-	163	163.00
01-168-276-317-218-000	T.R.A.	-	52,330	52,330.00
01-168-276-317-220-000	Health Insurance	-	94,210	94,210.00
01-168-276-317-230-000	Life Insurance	-	477	477.00
01-168-276-317-235-000	Dental Insurance	-	2,371	2,371.00
01-168-276-317-240-000	Disability Insurance	-	3,151	3,151.00
01-168-276-317-250-000	Retirement Savings Plan	-	8,082	8,082.00
01-168-276-317-251-000	HSA	-	20,848	20,848.00
01-168-276-317-270-000	Workers Compensation	-	2,341	2,341.00
01-168-276-317-280-000	Unemployment Compensation	-	300	300.00
01-168-276-317-394-000	Paymts. to Other Agency	-	2,280	2,280.00
01-168-278-317-185-000	Other Salary Pmts - Licensed/Certified	-	12,540	12,540.00
01-168-278-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	4,560	4,560.00
01-168-278-317-210-000	F.I.C.A.-Medicare	-	1,308	1,308.00
01-168-278-317-214-000	P.E.R.A.	-	342	342.00
01-168-278-317-218-000	T.R.A.	-	1,097	1,097.00
01-168-278-317-270-000	Workers Compensation	-	67	67.00
01-168-278-317-280-000	Unemployment Compensation	-	9	9.00
01-168-279-317-185-000	Other Salary Pmts - Licensed/Certified	-	1,368	1,368.00
01-168-279-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	912	912.00
01-168-279-317-210-000	F.I.C.A.-Medicare	-	174	174.00
01-168-279-317-214-000	P.E.R.A.	-	68	68.00
01-168-279-317-218-000	T.R.A.	-	120	120.00
01-168-279-317-270-000	Workers Compensation	-	1	1.00
01-168-279-317-280-000	Unemployment Compensation	-	1	1.00
01-168-279-317-490-000	Food & Food from Warehouse	-	2,280	2,280.00
01-168-640-317-142-000	Licensed Support	-	175,163	175,163.00
01-168-640-317-210-000	F.I.C.A.-Medicare	-	13,400	13,400.00
01-168-640-317-218-000	T.R.A.	-	15,327	15,327.00
01-168-640-317-220-000	Health Insurance	-	27,448	27,448.00
01-168-640-317-230-000	Life Insurance	-	140	140.00
01-168-640-317-235-000	Dental Insurance	-	683	683.00
01-168-640-317-240-000	Disability Insurance	-	928	928.00
01-168-640-317-250-000	Retirement Savings Plan	-	2,417	2,417.00
01-168-640-317-251-000	HSA	-	6,078	6,078.00
01-168-640-317-270-000	Workers Compensation	-	683	683.00
01-168-640-317-280-000	Unemployment Compensation	-	88	88.00
01-168-640-317-367-000	Staff Development	-	5,130	5,130.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-168-712-317-165-000	School Counselor	-	57,701	57,701.00
01-168-712-317-210-000	F.I.C.A.-Medicare	-	4,414	4,414.00
01-168-712-317-218-000	T.R.A.	-	5,049	5,049.00
01-168-712-317-220-000	Health Insurance	-	9,007	9,007.00
01-168-712-317-230-000	Life Insurance	-	46	46.00
01-168-712-317-235-000	Dental Insurance	-	225	225.00
01-168-712-317-240-000	Disability Insurance	-	306	306.00
01-168-712-317-250-000	Retirement Savings Plan	-	796	796.00
01-168-712-317-251-000	HSA	-	2,002	2,002.00
01-168-712-317-270-000	Workers Compensation	-	225	225.00
01-168-712-317-280-000	Unemployment Compensation	-	29	29.00
01-168-730-317-160-000	Clerical ESPs	-	6,514	6,514.00
01-168-730-317-170-000	Non-Instructional Support	-	25,592	25,592.00
01-168-730-317-210-000	F.I.C.A.-Medicare	-	2,456	2,456.00
01-168-730-317-214-000	P.E.R.A.	-	2,408	2,408.00
01-168-730-317-220-000	Health Insurance	-	6,624	6,624.00
01-168-730-317-230-000	Life Insurance	-	39	39.00
01-168-730-317-235-000	Dental Insurance	-	184	184.00
01-168-730-317-240-000	Disability Insurance	-	156	156.00
01-168-730-317-250-000	Retirement Savings Plan	-	262	262.00
01-168-730-317-251-000	HSA	-	1,611	1,611.00
01-168-730-317-270-000	Workers Compensation	-	125	125.00
01-168-730-317-280-000	Unemployment Compensation	-	16	16.00
01-168-740-317-156-000	School Social Worker	-	16,486	16,486.00
01-168-740-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-168-740-317-218-000	T.R.A.	-	1,443	1,443.00
01-168-740-317-220-000	Health Insurance	-	2,583	2,583.00
01-168-740-317-230-000	Life Insurance	-	13	13.00
01-168-740-317-235-000	Dental Insurance	-	64	64.00
01-168-740-317-240-000	Disability Insurance	-	87	87.00
01-168-740-317-250-000	Retirement Savings Plan	-	228	228.00
01-168-740-317-251-000	HSA	-	572	572.00
01-168-740-317-270-000	Workers Compensation	-	64	64.00
01-168-740-317-280-000	Unemployment Compensation	-	8	8.00
01-171-272-317-430-000	Supplies & Materials - Instructional	-	5,244	5,244.00
01-171-276-317-140-000	Licensed Classroom	-	329,718	329,718.00
01-171-276-317-141-000	Non-Licensed Classroom Personnel	-	70,416	70,416.00
01-171-276-317-185-000	Other Salary Pmts - Licensed/Certified	-	22,230	22,230.00
01-171-276-317-210-000	F.I.C.A.-Medicare	-	32,310	32,310.00
01-171-276-317-214-000	P.E.R.A.	-	6,949	6,949.00
01-171-276-317-218-000	T.R.A.	-	28,850	28,850.00
01-171-276-317-220-000	Health Insurance	-	69,024	69,024.00
01-171-276-317-230-000	Life Insurance	-	348	348.00
01-171-276-317-235-000	Dental Insurance	-	1,779	1,779.00
01-171-276-317-240-000	Disability Insurance	-	2,078	2,078.00
01-171-276-317-250-000	Retirement Savings Plan	-	4,867	4,867.00
01-171-276-317-251-000	HSA	-	15,272	15,272.00
01-171-276-317-270-000	Workers Compensation	-	1,647	1,647.00
01-171-276-317-280-000	Unemployment Compensation	-	211	211.00
01-171-279-317-112-000	General Administration	-	82,515	82,515.00
01-171-279-317-210-000	F.I.C.A.-Medicare	-	6,943	6,943.00
01-171-279-317-218-000	T.R.A.	-	7,941	7,941.00
01-171-279-317-220-000	Health Insurance	-	10,921	10,921.00
01-171-279-317-230-000	Life Insurance	-	155	155.00
01-171-279-317-235-000	Dental Insurance	-	289	289.00
01-171-279-317-240-000	Disability Insurance	-	469	469.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-171-279-317-250-000	Retirement Savings Plan	-	1,022	1,022.00
01-171-279-317-251-000	HSA	-	2,462	2,462.00
01-171-279-317-270-000	Workers Compensation	-	354	354.00
01-171-279-317-280-000	Unemployment Compensation	-	45	45.00
01-171-279-317-490-000	Food & Food from Warehouse	-	1,824	1,824.00
01-171-640-317-145-000	Substitute Teachers	-	6,840	6,840.00
01-171-640-317-210-000	F.I.C.A.-Medicare	-	523	523.00
01-171-640-317-218-000	T.R.A.	-	599	599.00
01-171-640-317-270-000	Workers Compensation	-	27	27.00
01-171-640-317-280-000	Unemployment Compensation	-	3	3.00
01-171-640-317-367-000	Staff Development	-	4,560	4,560.00
01-171-640-317-401-000	Supplies & Material - NonInstructional	-	5,700	5,700.00
01-171-640-317-490-000	Food & Food from Warehouse	-	2,622	2,622.00
01-171-730-317-160-000	Clerical ESPs	-	21,327	21,327.00
01-171-730-317-171-000	Resource Managers	-	10,115	10,115.00
01-171-730-317-210-000	F.I.C.A.-Medicare	-	2,405	2,405.00
01-171-730-317-214-000	P.E.R.A.	-	2,358	2,358.00
01-171-730-317-220-000	Health Insurance	-	6,166	6,166.00
01-171-730-317-230-000	Life Insurance	-	38	38.00
01-171-730-317-235-000	Dental Insurance	-	170	170.00
01-171-730-317-240-000	Disability Insurance	-	154	154.00
01-171-730-317-250-000	Retirement Savings Plan	-	286	286.00
01-171-730-317-251-000	HSA	-	1,544	1,544.00
01-171-730-317-270-000	Workers Compensation	-	123	123.00
01-171-730-317-280-000	Unemployment Compensation	-	16	16.00
01-171-740-317-156-000	School Social Worker	-	8,243	8,243.00
01-172-276-317-140-000	Licensed Classroom	-	123,644	123,644.00
01-172-276-317-142-000	Licensed Support	-	123,644	123,644.00
01-172-276-317-210-000	F.I.C.A.-Medicare	-	18,918	18,918.00
01-172-276-317-218-000	T.R.A.	-	21,638	21,638.00
01-172-276-317-220-000	Health Insurance	-	38,463	38,463.00
01-172-276-317-230-000	Life Insurance	-	198	198.00
01-172-276-317-235-000	Dental Insurance	-	964	964.00
01-172-276-317-240-000	Disability Insurance	-	1,311	1,311.00
01-172-276-317-250-000	Retirement Savings Plan	-	3,413	3,413.00
01-172-276-317-251-000	HSA	-	8,581	8,581.00
01-172-276-317-270-000	Workers Compensation	-	964	964.00
01-172-276-317-280-000	Unemployment Compensation	-	124	124.00
01-172-640-317-142-000	Licensed Support	-	41,215	41,215.00
01-172-640-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-172-640-317-218-000	T.R.A.	-	3,606	3,606.00
01-172-640-317-220-000	Health Insurance	-	6,458	6,458.00
01-172-640-317-230-000	Life Insurance	-	33	33.00
01-172-640-317-235-000	Dental Insurance	-	161	161.00
01-172-640-317-240-000	Disability Insurance	-	218	218.00
01-172-640-317-250-000	Retirement Savings Plan	-	569	569.00
01-172-640-317-251-000	HSA	-	1,430	1,430.00
01-172-640-317-270-000	Workers Compensation	-	161	161.00
01-172-640-317-280-000	Unemployment Compensation	-	21	21.00
01-172-712-317-165-000	School Counselor	-	49,458	49,458.00
01-172-712-317-210-000	F.I.C.A.-Medicare	-	3,784	3,784.00
01-172-712-317-218-000	T.R.A.	-	4,328	4,328.00
01-172-712-317-220-000	Health Insurance	-	7,720	7,720.00
01-172-712-317-230-000	Life Insurance	-	40	40.00
01-172-712-317-235-000	Dental Insurance	-	193	193.00
01-172-712-317-240-000	Disability Insurance	-	262	262.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-172-712-317-250-000	Retirement Savings Plan	-	683	683.00
01-172-712-317-251-000	HSA	-	1,716	1,716.00
01-172-712-317-270-000	Workers Compensation	-	193	193.00
01-172-712-317-280-000	Unemployment Compensation	-	25	25.00
01-172-730-317-157-000	School Psychologist	-	8,243	8,243.00
01-172-730-317-160-000	Clerical ESPs	-	14,114	14,114.00
01-172-730-317-171-000	Resource Managers	-	21,675	21,675.00
01-172-730-317-210-000	F.I.C.A.-Medicare	-	3,368	3,368.00
01-172-730-317-214-000	P.E.R.A.	-	2,684	2,684.00
01-172-730-317-218-000	T.R.A.	-	721	721.00
01-172-730-317-220-000	Health Insurance	-	9,021	9,021.00
01-172-730-317-230-000	Life Insurance	-	50	50.00
01-172-730-317-235-000	Dental Insurance	-	248	248.00
01-172-730-317-240-000	Disability Insurance	-	216	216.00
01-172-730-317-250-000	Retirement Savings Plan	-	375	375.00
01-172-730-317-251-000	HSA	-	2,118	2,118.00
01-172-730-317-270-000	Workers Compensation	-	172	172.00
01-172-730-317-280-000	Unemployment Compensation	-	22	22.00
01-172-740-317-156-000	School Social Worker	-	24,729	24,729.00
01-172-740-317-210-000	F.I.C.A.-Medicare	-	1,892	1,892.00
01-172-740-317-218-000	T.R.A.	-	2,164	2,164.00
01-172-740-317-220-000	Health Insurance	-	3,875	3,875.00
01-172-740-317-230-000	Life Insurance	-	20	20.00
01-172-740-317-235-000	Dental Insurance	-	96	96.00
01-172-740-317-240-000	Disability Insurance	-	131	131.00
01-172-740-317-250-000	Retirement Savings Plan	-	341	341.00
01-172-740-317-251-000	HSA	-	858	858.00
01-172-740-317-270-000	Workers Compensation	-	96	96.00
01-172-740-317-280-000	Unemployment Compensation	-	12	12.00
01-173-276-317-141-000	Non-Licensed Classroom Personnel	-	41,567	41,567.00
01-173-276-317-210-000	F.I.C.A.-Medicare	-	3,180	3,180.00
01-173-276-317-214-000	P.E.R.A.	-	3,118	3,118.00
01-173-276-317-220-000	Health Insurance	-	9,892	9,892.00
01-173-276-317-230-000	Life Insurance	-	50	50.00
01-173-276-317-235-000	Dental Insurance	-	291	291.00
01-173-276-317-240-000	Disability Insurance	-	195	195.00
01-173-276-317-250-000	Retirement Savings Plan	-	187	187.00
01-173-276-317-251-000	HSA	-	2,261	2,261.00
01-173-276-317-270-000	Workers Compensation	-	162	162.00
01-173-276-317-280-000	Unemployment Compensation	-	21	21.00
01-173-276-317-394-000	Paymts. to Other Agency	-	2,280	2,280.00
01-173-420-317-161-000	Certified ESPs and Personal Care Assistance	-	7,522	7,522.00
01-173-420-317-210-000	F.I.C.A.-Medicare	-	575	575.00
01-173-420-317-214-000	P.E.R.A.	-	564	564.00
01-173-420-317-220-000	Health Insurance	-	1,854	1,854.00
01-173-420-317-230-000	Life Insurance	-	9	9.00
01-173-420-317-235-000	Dental Insurance	-	53	53.00
01-173-420-317-240-000	Disability Insurance	-	35	35.00
01-173-420-317-250-000	Retirement Savings Plan	-	34	34.00
01-173-420-317-251-000	HSA	-	409	409.00
01-173-420-317-270-000	Workers Compensation	-	29	29.00
01-173-420-317-280-000	Unemployment Compensation	-	4	4.00
01-173-640-317-142-000	Licensed Support	-	82,430	82,430.00
01-173-640-317-145-000	Substitute Teachers	-	8,550	8,550.00
01-173-640-317-185-000	Other Salary Pmts - Licensed/Certified	-	15,048	15,048.00
01-173-640-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	1,710	1,710.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-173-640-317-210-000	F.I.C.A.-Medicare	-	8,242	8,242.00
01-173-640-317-214-000	P.E.R.A.	-	128	128.00
01-173-640-317-218-000	T.R.A.	-	9,278	9,278.00
01-173-640-317-220-000	Health Insurance	-	12,917	12,917.00
01-173-640-317-230-000	Life Insurance	-	66	66.00
01-173-640-317-235-000	Dental Insurance	-	321	321.00
01-173-640-317-240-000	Disability Insurance	-	437	437.00
01-173-640-317-250-000	Retirement Savings Plan	-	1,138	1,138.00
01-173-640-317-251-000	HSA	-	2,860	2,860.00
01-173-640-317-270-000	Workers Compensation	-	420	420.00
01-173-640-317-280-000	Unemployment Compensation	-	54	54.00
01-173-640-317-305-000	Consulting Fees/Fees Services	-	3,420	3,420.00
01-173-730-317-157-000	School Psychologist	-	8,243	8,243.00
01-173-730-317-160-000	Clerical ESPs	-	22,412	22,412.00
01-173-730-317-210-000	F.I.C.A.-Medicare	-	2,345	2,345.00
01-173-730-317-214-000	P.E.R.A.	-	1,681	1,681.00
01-173-730-317-218-000	T.R.A.	-	721	721.00
01-173-730-317-220-000	Health Insurance	-	6,816	6,816.00
01-173-730-317-230-000	Life Insurance	-	33	33.00
01-173-730-317-235-000	Dental Insurance	-	189	189.00
01-173-730-317-240-000	Disability Insurance	-	149	149.00
01-173-730-317-250-000	Retirement Savings Plan	-	215	215.00
01-173-730-317-251-000	HSA	-	1,505	1,505.00
01-173-730-317-270-000	Workers Compensation	-	120	120.00
01-173-730-317-280-000	Unemployment Compensation	-	15	15.00
01-174-219-317-142-000	Licensed Support	-	41,215	41,215.00
01-174-219-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-174-219-317-218-000	T.R.A.	-	3,606	3,606.00
01-174-219-317-220-000	Health Insurance	-	6,458	6,458.00
01-174-219-317-230-000	Life Insurance	-	33	33.00
01-174-219-317-235-000	Dental Insurance	-	161	161.00
01-174-219-317-240-000	Disability Insurance	-	218	218.00
01-174-219-317-250-000	Retirement Savings Plan	-	569	569.00
01-174-219-317-251-000	HSA	-	1,430	1,430.00
01-174-219-317-270-000	Workers Compensation	-	161	161.00
01-174-219-317-280-000	Unemployment Compensation	-	21	21.00
01-174-276-317-140-000	Licensed Classroom	-	247,289	247,289.00
01-174-276-317-141-000	Non-Licensed Classroom Personnel	-	102,367	102,367.00
01-174-276-317-210-000	F.I.C.A.-Medicare	-	28,407	28,407.00
01-174-276-317-214-000	P.E.R.A.	-	9,303	9,303.00
01-174-276-317-218-000	T.R.A.	-	21,638	21,638.00
01-174-276-317-220-000	Health Insurance	-	67,512	67,512.00
01-174-276-317-230-000	Life Insurance	-	347	347.00
01-174-276-317-235-000	Dental Insurance	-	1,798	1,798.00
01-174-276-317-240-000	Disability Insurance	-	1,898	1,898.00
01-174-276-317-250-000	Retirement Savings Plan	-	4,070	4,070.00
01-174-276-317-251-000	HSA	-	15,214	15,214.00
01-174-276-317-270-000	Workers Compensation	-	1,448	1,448.00
01-174-276-317-280-000	Unemployment Compensation	-	186	186.00
01-174-640-317-142-000	Licensed Support	-	123,644	123,644.00
01-174-640-317-185-000	Other Salary Pmts - Licensed/Certified	-	20,292	20,292.00
01-174-640-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	2,280	2,280.00
01-174-640-317-210-000	F.I.C.A.-Medicare	-	11,186	11,186.00
01-174-640-317-214-000	P.E.R.A.	-	171	171.00
01-174-640-317-218-000	T.R.A.	-	12,595	12,595.00
01-174-640-317-220-000	Health Insurance	-	19,375	19,375.00

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-174-640-317-230-000	Life Insurance	-	99	99.00
01-174-640-317-235-000	Dental Insurance	-	482	482.00
01-174-640-317-240-000	Disability Insurance	-	655	655.00
01-174-640-317-250-000	Retirement Savings Plan	-	1,706	1,706.00
01-174-640-317-251-000	HSA	-	4,290	4,290.00
01-174-640-317-270-000	Workers Compensation	-	570	570.00
01-174-640-317-280-000	Unemployment Compensation	-	73	73.00
01-174-712-317-165-000	School Counselor	-	49,458	49,458.00
01-174-712-317-210-000	F.I.C.A.-Medicare	-	3,784	3,784.00
01-174-712-317-218-000	T.R.A.	-	4,328	4,328.00
01-174-712-317-220-000	Health Insurance	-	7,720	7,720.00
01-174-712-317-230-000	Life Insurance	-	40	40.00
01-174-712-317-235-000	Dental Insurance	-	193	193.00
01-174-712-317-240-000	Disability Insurance	-	262	262.00
01-174-712-317-250-000	Retirement Savings Plan	-	683	683.00
01-174-712-317-251-000	HSA	-	1,716	1,716.00
01-174-712-317-270-000	Workers Compensation	-	193	193.00
01-174-712-317-280-000	Unemployment Compensation	-	25	25.00
01-174-730-317-160-000	Clerical ESPs	-	25,592	25,592.00
01-174-730-317-171-000	Resource Managers	-	21,675	21,675.00
01-174-730-317-210-000	F.I.C.A.-Medicare	-	1,958	1,958.00
01-174-730-317-214-000	P.E.R.A.	-	1,919	1,919.00
01-174-730-317-220-000	Health Insurance	-	6,201	6,201.00
01-174-730-317-230-000	Life Insurance	-	31	31.00
01-174-730-317-235-000	Dental Insurance	-	179	179.00
01-174-730-317-240-000	Disability Insurance	-	120	120.00
01-174-730-317-250-000	Retirement Savings Plan	-	115	115.00
01-174-730-317-251-000	HSA	-	1,392	1,392.00
01-174-730-317-270-000	Workers Compensation	-	100	100.00
01-174-730-317-280-000	Unemployment Compensation	-	13	13.00
01-174-740-317-156-000	School Social Worker	-	16,486	16,486.00
01-174-740-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-174-740-317-218-000	T.R.A.	-	1,443	1,443.00
01-174-740-317-220-000	Health Insurance	-	2,583	2,583.00
01-174-740-317-230-000	Life Insurance	-	13	13.00
01-174-740-317-235-000	Dental Insurance	-	64	64.00
01-174-740-317-240-000	Disability Insurance	-	87	87.00
01-174-740-317-250-000	Retirement Savings Plan	-	228	228.00
01-174-740-317-251-000	HSA	-	572	572.00
01-174-740-317-270-000	Workers Compensation	-	64	64.00
01-174-740-317-280-000	Unemployment Compensation	-	8	8.00
01-175-271-317-430-000	Supplies & Materials - Instructional	-	15,504	15,504.00
01-175-271-317-460-000	Textbooks & Workbooks	-	5,700	5,700.00
01-175-276-317-140-000	Licensed Classroom	-	140,130	140,130.00
01-175-276-317-141-000	Non-Licensed Classroom Personnel	-	41,567	41,567.00
01-175-276-317-142-000	Licensed Support	-	28,850	28,850.00
01-175-276-317-185-000	Other Salary Pmts - Licensed/Certified	-	14,820	14,820.00
01-175-276-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	5,700	5,700.00
01-175-276-317-210-000	F.I.C.A.-Medicare	-	18,938	18,938.00
01-175-276-317-214-000	P.E.R.A.	-	4,229	4,229.00
01-175-276-317-218-000	T.R.A.	-	16,727	16,727.00
01-175-276-317-220-000	Health Insurance	-	38,904	38,904.00
01-175-276-317-230-000	Life Insurance	-	198	198.00
01-175-276-317-235-000	Dental Insurance	-	1,014	1,014.00
01-175-276-317-240-000	Disability Insurance	-	1,178	1,178.00
01-175-276-317-250-000	Retirement Savings Plan	-	2,746	2,746.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-175-276-317-251-000	HSA	-	8,697	8,697.00
01-175-276-317-270-000	Workers Compensation	-	966	966.00
01-175-276-317-280-000	Unemployment Compensation	-	123	123.00
01-175-279-317-305-000	Consulting Fees/Fees Services	-	1,368	1,368.00
01-175-279-317-401-000	Supplies & Material - NonInstructional	-	7,866	7,866.00
01-175-279-317-490-000	Food & Food from Warehouse	-	1,368	1,368.00
01-175-640-317-142-000	Licensed Support	-	197,831	197,831.00
01-175-640-317-210-000	F.I.C.A.-Medicare	-	15,134	15,134.00
01-175-640-317-218-000	T.R.A.	-	17,310	17,310.00
01-175-640-317-220-000	Health Insurance	-	31,000	31,000.00
01-175-640-317-230-000	Life Insurance	-	158	158.00
01-175-640-317-235-000	Dental Insurance	-	772	772.00
01-175-640-317-240-000	Disability Insurance	-	1,049	1,049.00
01-175-640-317-250-000	Retirement Savings Plan	-	2,730	2,730.00
01-175-640-317-251-000	HSA	-	6,865	6,865.00
01-175-640-317-270-000	Workers Compensation	-	772	772.00
01-175-640-317-280-000	Unemployment Compensation	-	99	99.00
01-175-712-317-165-000	School Counselor	-	49,458	49,458.00
01-175-712-317-210-000	F.I.C.A.-Medicare	-	3,784	3,784.00
01-175-712-317-218-000	T.R.A.	-	4,328	4,328.00
01-175-712-317-220-000	Health Insurance	-	7,720	7,720.00
01-175-712-317-230-000	Life Insurance	-	40	40.00
01-175-712-317-235-000	Dental Insurance	-	193	193.00
01-175-712-317-240-000	Disability Insurance	-	262	262.00
01-175-712-317-250-000	Retirement Savings Plan	-	683	683.00
01-175-712-317-251-000	HSA	-	1,716	1,716.00
01-175-712-317-270-000	Workers Compensation	-	193	193.00
01-175-712-317-280-000	Unemployment Compensation	-	25	25.00
01-175-730-317-160-000	Clerical ESPs	-	24,506	24,506.00
01-175-730-317-171-000	Resource Managers	-	21,675	21,675.00
01-175-730-317-210-000	F.I.C.A.-Medicare	-	3,533	3,533.00
01-175-730-317-214-000	P.E.R.A.	-	3,464	3,464.00
01-175-730-317-220-000	Health Insurance	-	10,154	10,154.00
01-175-730-317-230-000	Life Insurance	-	55	55.00
01-175-730-317-235-000	Dental Insurance	-	289	289.00
01-175-730-317-240-000	Disability Insurance	-	221	221.00
01-175-730-317-250-000	Retirement Savings Plan	-	308	308.00
01-175-730-317-251-000	HSA	-	2,397	2,397.00
01-175-730-317-270-000	Workers Compensation	-	180	180.00
01-175-730-317-280-000	Unemployment Compensation	-	23	23.00
01-175-740-317-156-000	School Social Worker	-	16,486	16,486.00
01-178-271-317-430-000	Supplies & Materials - Instructional	-	13,794	13,794.00
01-178-276-317-140-000	Licensed Classroom	-	296,746	296,746.00
01-178-276-317-141-000	Non-Licensed Classroom Personnel	-	21,327	21,327.00
01-178-276-317-185-000	Other Salary Pmts - Licensed/Certified	-	11,400	11,400.00
01-178-276-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	5,700	5,700.00
01-178-276-317-210-000	F.I.C.A.-Medicare	-	25,641	25,641.00
01-178-276-317-214-000	P.E.R.A.	-	2,455	2,455.00
01-178-276-317-218-000	T.R.A.	-	26,464	26,464.00
01-178-276-317-220-000	Health Insurance	-	51,480	51,480.00
01-178-276-317-230-000	Life Insurance	-	263	263.00
01-178-276-317-235-000	Dental Insurance	-	1,307	1,307.00
01-178-276-317-240-000	Disability Insurance	-	1,673	1,673.00
01-178-276-317-250-000	Retirement Savings Plan	-	4,191	4,191.00
01-178-276-317-251-000	HSA	-	11,457	11,457.00
01-178-276-317-270-000	Workers Compensation	-	1,307	1,307.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-178-276-317-280-000	Unemployment Compensation	-	167	167.00
01-178-279-317-112-000	General Administration	-	125,492	125,492.00
01-178-279-317-210-000	F.I.C.A.-Medicare	-	9,600	9,600.00
01-178-279-317-218-000	T.R.A.	-	10,981	10,981.00
01-178-279-317-220-000	Health Insurance	-	13,792	13,792.00
01-178-279-317-230-000	Life Insurance	-	226	226.00
01-178-279-317-235-000	Dental Insurance	-	339	339.00
01-178-279-317-240-000	Disability Insurance	-	653	653.00
01-178-279-317-250-000	Retirement Savings Plan	-	1,531	1,531.00
01-178-279-317-251-000	HSA	-	3,137	3,137.00
01-178-279-317-270-000	Workers Compensation	-	489	489.00
01-178-279-317-280-000	Unemployment Compensation	-	63	63.00
01-178-640-317-142-000	Licensed Support	-	206,074	206,074.00
01-178-640-317-145-000	Substitute Teachers	-	3,192	3,192.00
01-178-640-317-210-000	F.I.C.A.-Medicare	-	16,009	16,009.00
01-178-640-317-218-000	T.R.A.	-	18,310	18,310.00
01-178-640-317-220-000	Health Insurance	-	32,292	32,292.00
01-178-640-317-230-000	Life Insurance	-	165	165.00
01-178-640-317-235-000	Dental Insurance	-	804	804.00
01-178-640-317-240-000	Disability Insurance	-	1,092	1,092.00
01-178-640-317-250-000	Retirement Savings Plan	-	2,844	2,844.00
01-178-640-317-251-000	HSA	-	7,151	7,151.00
01-178-640-317-280-000	Unemployment Compensation	-	105	105.00
01-178-640-317-305-000	Consulting Fees/Fees Services	-	11,400	11,400.00
01-178-640-317-367-000	Staff Development	-	11,400	11,400.00
01-178-730-317-157-000	School Psychologist	-	24,729	24,729.00
01-178-730-317-160-000	Clerical ESPs	-	2,171	2,171.00
01-178-730-317-210-000	F.I.C.A.-Medicare	-	2,058	2,058.00
01-178-730-317-214-000	P.E.R.A.	-	163	163.00
01-178-730-317-218-000	T.R.A.	-	2,164	2,164.00
01-178-730-317-220-000	Health Insurance	-	4,410	4,410.00
01-178-730-317-230-000	Life Insurance	-	22	22.00
01-178-730-317-235-000	Dental Insurance	-	112	112.00
01-178-730-317-240-000	Disability Insurance	-	141	141.00
01-178-730-317-250-000	Retirement Savings Plan	-	351	351.00
01-178-730-317-251-000	HSA	-	976	976.00
01-178-730-317-270-000	Workers Compensation	-	105	105.00
01-178-730-317-280-000	Unemployment Compensation	-	13	13.00
01-179-273-317-430-000	Supplies & Materials - Instructional	-	12,312	12,312.00
01-179-276-317-140-000	Licensed Classroom	-	8,243	8,243.00
01-179-276-317-141-000	Non-Licensed Classroom Personnel	-	35,829	35,829.00
01-179-276-317-142-000	Licensed Support	-	236,573	236,573.00
01-179-276-317-210-000	F.I.C.A.-Medicare	-	21,469	21,469.00
01-179-276-317-214-000	P.E.R.A.	-	1,867	1,867.00
01-179-276-317-218-000	T.R.A.	-	21,421	21,421.00
01-179-276-317-220-000	Health Insurance	-	45,796	45,796.00
01-179-276-317-230-000	Life Insurance	-	228	228.00
01-179-276-317-235-000	Dental Insurance	-	1,282	1,282.00
01-179-276-317-240-000	Disability Insurance	-	1,425	1,425.00
01-179-276-317-250-000	Retirement Savings Plan	-	3,391	3,391.00
01-179-276-317-251-000	HSA	-	11,128	11,128.00
01-179-276-317-270-000	Workers Compensation	-	1,139	1,139.00
01-179-276-317-280-000	Unemployment Compensation	-	146	146.00
01-179-278-317-185-000	Other Salary Pmts - Licensed/Certified	-	5,700	5,700.00
01-179-278-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	5,700	5,700.00
01-179-278-317-210-000	F.I.C.A.-Medicare	-	872	872.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-278-317-214-000	P.E.R.A.	-	428	428.00
01-179-278-317-218-000	T.R.A.	-	499	499.00
01-179-278-317-270-000	Workers Compensation	-	44	44.00
01-179-278-317-280-000	Unemployment Compensation	-	6	6.00
01-179-279-317-430-000	Supplies & Materials - Instructional	-	912	912.00
01-179-279-317-490-000	Food & Food from Warehouse	-	1,140	1,140.00
01-179-401-317-152-000	Speech Pathologist	-	16,486	16,486.00
01-179-401-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-179-401-317-218-000	T.R.A.	-	1,443	1,443.00
01-179-401-317-220-000	Health Insurance	-	2,583	2,583.00
01-179-401-317-230-000	Life Insurance	-	13	13.00
01-179-401-317-235-000	Dental Insurance	-	64	64.00
01-179-401-317-240-000	Disability Insurance	-	87	87.00
01-179-401-317-250-000	Retirement Savings Plan	-	228	228.00
01-179-401-317-251-000	HSA	-	572	572.00
01-179-401-317-270-000	Workers Compensation	-	64	64.00
01-179-401-317-280-000	Unemployment Compensation	-	8	8.00
01-179-420-317-161-000	Certified ESPs and Personal Care Assistance	-	12,796	12,796.00
01-179-420-317-210-000	F.I.C.A.-Medicare	-	979	979.00
01-179-420-317-214-000	P.E.R.A.	-	1,780	1,780.00
01-179-420-317-220-000	Health Insurance	-	3,997	3,997.00
01-179-420-317-230-000	Life Insurance	-	26	26.00
01-179-420-317-235-000	Dental Insurance	-	13	13.00
01-179-420-317-240-000	Disability Insurance	-	101	101.00
01-179-420-317-250-000	Retirement Savings Plan	-	206	206.00
01-179-420-317-251-000	HSA	-	12	12.00
01-179-420-317-270-000	Workers Compensation	-	5	5.00
01-179-420-317-280-000	Unemployment Compensation	-	1	1.00
01-179-443-317-151-000	Occupational Therapist	-	24,729	24,729.00
01-179-443-317-210-000	F.I.C.A.-Medicare	-	1,892	1,892.00
01-179-443-317-218-000	T.R.A.	-	2,164	2,164.00
01-179-443-317-220-000	Health Insurance	-	3,875	3,875.00
01-179-443-317-230-000	Life Insurance	-	20	20.00
01-179-443-317-235-000	Dental Insurance	-	96	96.00
01-179-443-317-240-000	Disability Insurance	-	131	131.00
01-179-443-317-250-000	Retirement Savings Plan	-	341	341.00
01-179-443-317-251-000	HSA	-	858	858.00
01-179-443-317-270-000	Workers Compensation	-	96	96.00
01-179-443-317-280-000	Unemployment Compensation	-	12	12.00
01-179-640-317-142-000	Licensed Support	-	41,215	41,215.00
01-179-640-317-185-000	Other Salary Pmts - Licensed/Certified	-	6,042	6,042.00
01-179-640-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	2,622	2,622.00
01-179-640-317-210-000	F.I.C.A.-Medicare	-	3,816	3,816.00
01-179-640-317-214-000	P.E.R.A.	-	197	197.00
01-179-640-317-218-000	T.R.A.	-	4,135	4,135.00
01-179-640-317-220-000	Health Insurance	-	6,458	6,458.00
01-179-640-317-230-000	Life Insurance	-	33	33.00
01-179-640-317-235-000	Dental Insurance	-	161	161.00
01-179-640-317-240-000	Disability Insurance	-	218	218.00
01-179-640-317-250-000	Retirement Savings Plan	-	569	569.00
01-179-640-317-251-000	HSA	-	1,430	1,430.00
01-179-640-317-270-000	Workers Compensation	-	195	195.00
01-179-640-317-280-000	Unemployment Compensation	-	25	25.00
01-179-640-317-490-000	Food & Food from Warehouse	-	570	570.00
01-179-712-317-165-000	School Counselor	-	49,458	49,458.00
01-179-712-317-210-000	F.I.C.A.-Medicare	-	3,784	3,784.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-712-317-218-000	T.R.A.	-	4,328	4,328.00
01-179-712-317-220-000	Health Insurance	-	7,750	7,750.00
01-179-712-317-230-000	Life Insurance	-	40	40.00
01-179-712-317-235-000	Dental Insurance	-	193	193.00
01-179-712-317-240-000	Disability Insurance	-	262	262.00
01-179-712-317-250-000	Retirement Savings Plan	-	683	683.00
01-179-712-317-251-000	HSA	-	1,716	1,716.00
01-179-712-317-270-000	Workers Compensation	-	193	193.00
01-179-712-317-280-000	Unemployment Compensation	-	25	25.00
01-179-730-317-160-000	Clerical ESPs	-	23,731	23,731.00
01-179-730-317-171-000	Resource Managers	-	16,216	16,216.00
01-179-730-317-210-000	F.I.C.A.-Medicare	-	3,056	3,056.00
01-179-730-317-214-000	P.E.R.A.	-	2,996	2,996.00
01-179-730-317-220-000	Health Insurance	-	9,030	9,030.00
01-179-730-317-230-000	Life Insurance	-	48	48.00
01-179-730-317-235-000	Dental Insurance	-	254	254.00
01-179-730-317-240-000	Disability Insurance	-	191	191.00
01-179-730-317-250-000	Retirement Savings Plan	-	254	254.00
01-179-730-317-251-000	HSA	-	2,087	2,087.00
01-179-730-317-270-000	Workers Compensation	-	156	156.00
01-179-730-317-280-000	Unemployment Compensation	-	20	20.00
01-181-219-317-142-000	Licensed Support	-	16,486	16,486.00
01-181-219-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-181-219-317-218-000	T.R.A.	-	1,443	1,443.00
01-181-219-317-220-000	Health Insurance	-	2,583	2,583.00
01-181-219-317-230-000	Life Insurance	-	13	13.00
01-181-219-317-235-000	Dental Insurance	-	64	64.00
01-181-219-317-240-000	Disability Insurance	-	87	87.00
01-181-219-317-250-000	Retirement Savings Plan	-	228	228.00
01-181-219-317-251-000	HSA	-	572	572.00
01-181-219-317-270-000	Workers Compensation	-	64	64.00
01-181-219-317-280-000	Unemployment Compensation	-	8	8.00
01-181-271-317-430-000	Supplies & Materials - Instructional	-	1,140	1,140.00
01-181-276-317-140-000	Licensed Classroom	-	222,560	222,560.00
01-181-276-317-210-000	F.I.C.A.-Medicare	-	17,026	17,026.00
01-181-276-317-218-000	T.R.A.	-	19,474	19,474.00
01-181-276-317-220-000	Health Insurance	-	34,721	34,721.00
01-181-276-317-230-000	Life Insurance	-	178	178.00
01-181-276-317-235-000	Dental Insurance	-	868	868.00
01-181-276-317-240-000	Disability Insurance	-	1,180	1,180.00
01-181-276-317-250-000	Retirement Savings Plan	-	3,071	3,071.00
01-181-276-317-251-000	HSA	-	7,723	7,723.00
01-181-276-317-270-000	Workers Compensation	-	868	868.00
01-181-276-317-280-000	Unemployment Compensation	-	111	111.00
01-181-279-317-112-000	General Administration	-	125,492	125,492.00
01-181-279-317-210-000	F.I.C.A.-Medicare	-	9,600	9,600.00
01-181-279-317-218-000	T.R.A.	-	10,981	10,981.00
01-181-279-317-220-000	Health Insurance	-	13,792	13,792.00
01-181-279-317-230-000	Life Insurance	-	226	226.00
01-181-279-317-235-000	Dental Insurance	-	339	339.00
01-181-279-317-240-000	Disability Insurance	-	653	653.00
01-181-279-317-250-000	Retirement Savings Plan	-	1,531	1,531.00
01-181-279-317-251-000	HSA	-	3,137	3,137.00
01-181-279-317-270-000	Workers Compensation	-	489	489.00
01-181-279-317-280-000	Unemployment Compensation	-	63	63.00
01-181-640-317-142-000	Licensed Support	-	123,644	123,644.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-181-640-317-210-000	F.I.C.A.-Medicare	-	9,459	9,459.00
01-181-640-317-218-000	T.R.A.	-	10,819	10,819.00
01-181-640-317-220-000	Health Insurance	-	19,375	19,375.00
01-181-640-317-230-000	Life Insurance	-	99	99.00
01-181-640-317-235-000	Dental Insurance	-	482	482.00
01-181-640-317-240-000	Disability Insurance	-	655	655.00
01-181-640-317-250-000	Retirement Savings Plan	-	1,706	1,706.00
01-181-640-317-251-000	HSA	-	4,290	4,290.00
01-181-640-317-270-000	Workers Compensation	-	482	482.00
01-181-640-317-280-000	Unemployment Compensation	-	62	62.00
01-181-712-317-165-000	School Counselor	-	49,458	49,458.00
01-181-712-317-210-000	F.I.C.A.-Medicare	-	3,784	3,784.00
01-181-712-317-218-000	T.R.A.	-	4,328	4,328.00
01-181-712-317-220-000	Health Insurance	-	7,750	7,750.00
01-181-712-317-230-000	Life Insurance	-	40	40.00
01-181-712-317-235-000	Dental Insurance	-	193	193.00
01-181-712-317-240-000	Disability Insurance	-	262	262.00
01-181-712-317-250-000	Retirement Savings Plan	-	683	683.00
01-181-712-317-251-000	HSA	-	1,716	1,716.00
01-181-712-317-270-000	Workers Compensation	-	193	193.00
01-181-712-317-280-000	Unemployment Compensation	-	25	25.00
01-181-730-317-171-000	Resource Managers	-	21,675	21,675.00
01-181-730-317-210-000	F.I.C.A.-Medicare	-	1,658	1,658.00
01-181-730-317-214-000	P.E.R.A.	-	1,626	1,626.00
01-181-730-317-220-000	Health Insurance	-	4,250	4,250.00
01-181-730-317-230-000	Life Insurance	-	26	26.00
01-181-730-317-235-000	Dental Insurance	-	117	117.00
01-181-730-317-240-000	Disability Insurance	-	106	106.00
01-181-730-317-250-000	Retirement Savings Plan	-	197	197.00
01-181-730-317-251-000	HSA	-	1,064	1,064.00
01-181-730-317-270-000	Workers Compensation	-	85	85.00
01-181-730-317-280-000	Unemployment Compensation	-	11	11.00
01-181-740-317-156-000	School Social Worker	-	16,486	16,486.00
01-181-740-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-181-740-317-218-000	T.R.A.	-	1,443	1,443.00
01-181-740-317-220-000	Health Insurance	-	2,583	2,583.00
01-181-740-317-230-000	Life Insurance	-	13	13.00
01-181-740-317-235-000	Dental Insurance	-	64	64.00
01-181-740-317-240-000	Disability Insurance	-	87	87.00
01-181-740-317-250-000	Retirement Savings Plan	-	228	228.00
01-181-740-317-251-000	HSA	-	572	572.00
01-181-740-317-270-000	Workers Compensation	-	64	64.00
01-181-740-317-280-000	Unemployment Compensation	-	8	8.00
01-182-271-317-430-000	Supplies & Materials - Instructional	-	2,736	2,736.00
01-182-276-317-141-000	Non-Licensed Classroom Personnel	-	35,673	35,673.00
01-182-276-317-210-000	F.I.C.A.-Medicare	-	3,990	3,990.00
01-182-276-317-214-000	P.E.R.A.	-	2,676	2,676.00
01-182-276-317-218-000	T.R.A.	-	1,443	1,443.00
01-182-276-317-220-000	Health Insurance	-	11,182	11,182.00
01-182-276-317-230-000	Life Insurance	-	56	56.00
01-182-276-317-235-000	Dental Insurance	-	314	314.00
01-182-276-317-240-000	Disability Insurance	-	255	255.00
01-182-276-317-250-000	Retirement Savings Plan	-	388	388.00
01-182-276-317-251-000	HSA	-	2,513	2,513.00
01-182-276-317-270-000	Workers Compensation	-	203	203.00
01-182-276-317-280-000	Unemployment Compensation	-	26	26.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-182-279-317-210-000	F.I.C.A.-Medicare	-	774	774.00
01-182-279-317-214-000	P.E.R.A.	-	759	759.00
01-182-279-317-220-000	Health Insurance	-	1,977	1,977.00
01-182-279-317-230-000	Life Insurance	-	12	12.00
01-182-279-317-235-000	Dental Insurance	-	55	55.00
01-182-279-317-240-000	Disability Insurance	-	50	50.00
01-182-279-317-250-000	Retirement Savings Plan	-	92	92.00
01-182-279-317-251-000	HSA	-	497	497.00
01-182-279-317-270-000	Workers Compensation	-	39	39.00
01-182-279-317-280-000	Unemployment Compensation	-	5	5.00
01-182-640-317-142-000	Licensed Support	-	41,215	41,215.00
01-182-640-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-182-640-317-218-000	T.R.A.	-	3,606	3,606.00
01-182-640-317-220-000	Health Insurance	-	6,458	6,458.00
01-182-640-317-230-000	Life Insurance	-	33	33.00
01-182-640-317-235-000	Dental Insurance	-	161	161.00
01-182-640-317-240-000	Disability Insurance	-	218	218.00
01-182-640-317-250-000	Retirement Savings Plan	-	569	569.00
01-182-640-317-251-000	HSA	-	1,430	1,430.00
01-182-640-317-270-000	Workers Compensation	-	161	161.00
01-182-640-317-280-000	Unemployment Compensation	-	21	21.00
01-182-730-317-171-000	Resource Managers	-	10,115	10,115.00
01-182-740-317-156-000	School Social Worker	-	16,486	16,486.00
01-183-279-317-112-000	General Administration	-	39,539	39,539.00
01-183-279-317-210-000	F.I.C.A.-Medicare	-	3,025	3,025.00
01-183-279-317-218-000	T.R.A.	-	3,460	3,460.00
01-183-279-317-220-000	Health Insurance	-	4,378	4,378.00
01-183-279-317-230-000	Life Insurance	-	71	71.00
01-183-279-317-235-000	Dental Insurance	-	107	107.00
01-183-279-317-240-000	Disability Insurance	-	206	206.00
01-183-279-317-250-000	Retirement Savings Plan	-	482	482.00
01-183-279-317-251-000	HSA	-	988	988.00
01-183-279-317-270-000	Workers Compensation	-	154	154.00
01-183-279-317-280-000	Unemployment Compensation	-	20	20.00
01-183-640-317-142-000	Licensed Support	-	18,134	18,134.00
01-183-640-317-210-000	F.I.C.A.-Medicare	-	1,387	1,387.00
01-183-640-317-218-000	T.R.A.	-	1,587	1,587.00
01-183-640-317-220-000	Health Insurance	-	2,842	2,842.00
01-183-640-317-230-000	Life Insurance	-	15	15.00
01-183-640-317-235-000	Dental Insurance	-	71	71.00
01-183-640-317-240-000	Disability Insurance	-	96	96.00
01-183-640-317-250-000	Retirement Savings Plan	-	250	250.00
01-183-640-317-251-000	HSA	-	629	629.00
01-183-640-317-270-000	Workers Compensation	-	71	71.00
01-183-640-317-280-000	Unemployment Compensation	-	9	9.00
01-184-271-317-430-000	Supplies & Materials - Instructional	-	1,710	1,710.00
01-184-276-317-141-000	Non-Licensed Classroom Personnel	-	140,910	140,910.00
01-184-276-317-185-000	Other Salary Pmts - Licensed/Certified	-	3,534	3,534.00
01-184-276-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	228	228.00
01-184-276-317-210-000	F.I.C.A.-Medicare	-	11,068	11,068.00
01-184-276-317-214-000	P.E.R.A.	-	10,833	10,833.00
01-184-276-317-218-000	T.R.A.	-	20	20.00
01-184-276-317-220-000	Health Insurance	-	34,113	34,113.00
01-184-276-317-230-000	Life Insurance	-	169	169.00
01-184-276-317-235-000	Dental Insurance	-	986	986.00
01-184-276-317-240-000	Disability Insurance	-	662	662.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-184-276-317-250-000	Retirement Savings Plan	-	634	634.00
01-184-276-317-251-000	HSA	-	7,666	7,666.00
01-184-276-317-270-000	Workers Compensation	-	565	565.00
01-184-276-317-280-000	Unemployment Compensation	-	72	72.00
01-184-640-317-142-000	Licensed Support	-	41,215	41,215.00
01-184-640-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-184-640-317-218-000	T.R.A.	-	3,606	3,606.00
01-184-640-317-220-000	Health Insurance	-	6,458	6,458.00
01-184-640-317-230-000	Life Insurance	-	33	33.00
01-184-640-317-235-000	Dental Insurance	-	161	161.00
01-184-640-317-240-000	Disability Insurance	-	218	218.00
01-184-640-317-250-000	Retirement Savings Plan	-	569	569.00
01-184-640-317-251-000	HSA	-	1,430	1,430.00
01-184-640-317-270-000	Workers Compensation	-	161	161.00
01-184-640-317-280-000	Unemployment Compensation	-	21	21.00
01-184-712-317-165-000	School Counselor	-	8,243	8,243.00
01-184-712-317-210-000	F.I.C.A.-Medicare	-	631	631.00
01-184-712-317-218-000	T.R.A.	-	721	721.00
01-184-712-317-220-000	Health Insurance	-	1,292	1,292.00
01-184-712-317-230-000	Life Insurance	-	7	7.00
01-184-712-317-235-000	Dental Insurance	-	32	32.00
01-184-712-317-240-000	Disability Insurance	-	44	44.00
01-184-712-317-250-000	Retirement Savings Plan	-	114	114.00
01-184-712-317-251-000	HSA	-	286	286.00
01-184-712-317-270-000	Workers Compensation	-	32	32.00
01-184-712-317-280-000	Unemployment Compensation	-	4	4.00
01-185-276-317-140-000	Licensed Classroom	-	41,215	41,215.00
01-185-276-317-141-000	Non-Licensed Classroom Personnel	-	90,657	90,657.00
01-185-276-317-142-000	Licensed Support	-	82,430	82,430.00
01-185-276-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	114	114.00
01-185-276-317-210-000	F.I.C.A.-Medicare	-	16,403	16,403.00
01-185-276-317-214-000	P.E.R.A.	-	6,799	6,799.00
01-185-276-317-218-000	T.R.A.	-	10,828	10,828.00
01-185-276-317-220-000	Health Insurance	-	41,252	41,252.00
01-185-276-317-230-000	Life Insurance	-	208	208.00
01-185-276-317-235-000	Dental Insurance	-	1,117	1,117.00
01-185-276-317-240-000	Disability Insurance	-	1,081	1,081.00
01-185-276-317-250-000	Retirement Savings Plan	-	2,114	2,114.00
01-185-276-317-251-000	HSA	-	9,222	9,222.00
01-185-276-317-270-000	Workers Compensation	-	836	836.00
01-185-276-317-280-000	Unemployment Compensation	-	107	107.00
01-185-712-317-165-000	School Counselor	-	24,729	24,729.00
01-185-712-317-210-000	F.I.C.A.-Medicare	-	1,892	1,892.00
01-185-712-317-218-000	T.R.A.	-	2,164	2,164.00
01-185-712-317-220-000	Health Insurance	-	3,860	3,860.00
01-185-712-317-230-000	Life Insurance	-	20	20.00
01-185-712-317-235-000	Dental Insurance	-	96	96.00
01-185-712-317-240-000	Disability Insurance	-	131	131.00
01-185-712-317-250-000	Retirement Savings Plan	-	341	341.00
01-185-712-317-251-000	HSA	-	858	858.00
01-185-712-317-270-000	Workers Compensation	-	96	96.00
01-185-712-317-280-000	Unemployment Compensation	-	12	12.00
01-185-730-317-157-000	School Psychologist	-	24,729	24,729.00
01-185-730-317-210-000	F.I.C.A.-Medicare	-	1,892	1,892.00
01-185-730-317-218-000	T.R.A.	-	2,164	2,164.00
01-185-730-317-220-000	Health Insurance	-	3,875	3,875.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-185-730-317-230-000	Life Insurance	-	20	20.00
01-185-730-317-235-000	Dental Insurance	-	96	96.00
01-185-730-317-240-000	Disability Insurance	-	131	131.00
01-185-730-317-250-000	Retirement Savings Plan	-	341	341.00
01-185-730-317-251-000	HSA	-	858	858.00
01-185-730-317-270-000	Workers Compensation	-	96	96.00
01-185-730-317-280-000	Unemployment Compensation	-	12	12.00
01-187-271-317-430-000	Supplies & Materials - Instructional	-	3,420	3,420.00
01-187-276-317-141-000	Non-Licensed Classroom Personnel	-	46,918	46,918.00
01-187-276-317-210-000	F.I.C.A.-Medicare	-	3,589	3,589.00
01-187-276-317-214-000	P.E.R.A.	-	3,519	3,519.00
01-187-276-317-220-000	Health Insurance	-	11,565	11,565.00
01-187-276-317-230-000	Life Insurance	-	56	56.00
01-187-276-317-235-000	Dental Insurance	-	328	328.00
01-187-276-317-240-000	Disability Insurance	-	221	221.00
01-187-276-317-250-000	Retirement Savings Plan	-	211	211.00
01-187-276-317-251-000	HSA	-	2,552	2,552.00
01-187-276-317-270-000	Workers Compensation	-	183	183.00
01-187-276-317-280-000	Unemployment Compensation	-	23	23.00
01-187-712-317-165-000	School Counselor	-	8,243	8,243.00
01-187-712-317-210-000	F.I.C.A.-Medicare	-	593	593.00
01-187-712-317-218-000	T.R.A.	-	721	721.00
01-187-712-317-220-000	Health Insurance	-	1,090	1,090.00
01-187-712-317-230-000	Life Insurance	-	7	7.00
01-187-712-317-235-000	Dental Insurance	-	32	32.00
01-187-712-317-240-000	Disability Insurance	-	44	44.00
01-187-712-317-250-000	Retirement Savings Plan	-	114	114.00
01-187-712-317-251-000	HSA	-	286	286.00
01-187-712-317-270-000	Workers Compensation	-	32	32.00
01-187-712-317-280-000	Unemployment Compensation	-	4	4.00
01-187-730-317-160-000	Clerical ESPs	-	9,616	9,616.00
01-187-730-317-210-000	F.I.C.A.-Medicare	-	773	773.00
01-187-730-317-214-000	P.E.R.A.	-	722	722.00
01-187-730-317-220-000	Health Insurance	-	2,330	2,330.00
01-187-730-317-230-000	Life Insurance	-	12	12.00
01-187-730-317-235-000	Dental Insurance	-	67	67.00
01-187-730-317-240-000	Disability Insurance	-	45	45.00
01-187-730-317-250-000	Retirement Savings Plan	-	43	43.00
01-187-730-317-251-000	HSA	-	523	523.00
01-187-730-317-270-000	Workers Compensation	-	38	38.00
01-187-730-317-280-000	Unemployment Compensation	-	5	5.00
01-189-276-317-141-000	Non-Licensed Classroom Personnel	-	4,653	4,653.00
01-189-276-317-210-000	F.I.C.A.-Medicare	-	356	356.00
01-189-276-317-214-000	P.E.R.A.	-	349	349.00
01-189-276-317-220-000	Health Insurance	-	1,078	1,078.00
01-189-276-317-230-000	Life Insurance	-	6	6.00
01-189-276-317-235-000	Dental Insurance	-	33	33.00
01-189-276-317-240-000	Disability Insurance	-	22	22.00
01-189-276-317-250-000	Retirement Savings Plan	-	21	21.00
01-189-276-317-251-000	HSA	-	253	253.00
01-189-276-317-270-000	Workers Compensation	-	18	18.00
01-189-276-317-280-000	Unemployment Compensation	-	2	2.00
01-189-640-317-142-000	Licensed Support	-	82,430	82,430.00
01-189-640-317-210-000	F.I.C.A.-Medicare	-	6,306	6,306.00
01-189-640-317-218-000	T.R.A.	-	7,213	7,213.00
01-189-640-317-220-000	Health Insurance	-	12,917	12,917.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-189-640-317-230-000	Life Insurance	-	66	66.00
01-189-640-317-235-000	Dental Insurance	-	321	321.00
01-189-640-317-240-000	Disability Insurance	-	437	437.00
01-189-640-317-250-000	Retirement Savings Plan	-	1,138	1,138.00
01-189-640-317-251-000	HSA	-	2,860	2,860.00
01-189-640-317-270-000	Workers Compensation	-	321	321.00
01-189-640-317-280-000	Unemployment Compensation	-	41	41.00
01-196-276-317-141-000	Non-Licensed Classroom Personnel	-	76,931	76,931.00
01-196-276-317-142-000	Licensed Support	-	41,215	41,215.00
01-196-276-317-185-000	Other Salary Pmts - Licensed/Certified	-	12,084	12,084.00
01-196-276-317-210-000	F.I.C.A.-Medicare	-	3,386	3,386.00
01-196-276-317-214-000	P.E.R.A.	-	3,320	3,320.00
01-196-276-317-220-000	Health Insurance	-	7,798	7,798.00
01-196-276-317-230-000	Life Insurance	-	39	39.00
01-196-276-317-235-000	Dental Insurance	-	225	225.00
01-196-276-317-240-000	Disability Insurance	-	151	151.00
01-196-276-317-250-000	Retirement Savings Plan	-	145	145.00
01-196-276-317-251-000	HSA	-	1,751	1,751.00
01-196-276-317-270-000	Workers Compensation	-	173	173.00
01-196-276-317-280-000	Unemployment Compensation	-	22	22.00
01-196-279-317-112-000	General Administration	-	82,515	82,515.00
01-196-279-317-210-000	F.I.C.A.-Medicare	-	12,888	12,888.00
01-196-279-317-214-000	P.E.R.A.	-	3,356	3,356.00
01-196-279-317-218-000	T.R.A.	-	10,826	10,826.00
01-196-279-317-220-000	Health Insurance	-	26,275	26,275.00
01-196-279-317-230-000	Life Insurance	-	235	235.00
01-196-279-317-235-000	Dental Insurance	-	697	697.00
01-196-279-317-240-000	Disability Insurance	-	858	858.00
01-196-279-317-250-000	Retirement Savings Plan	-	1,777	1,777.00
01-196-279-317-251-000	HSA	-	5,927	5,927.00
01-196-279-317-270-000	Workers Compensation	-	657	657.00
01-196-279-317-280-000	Unemployment Compensation	-	84	84.00
01-196-640-317-305-000	Consulting Fees/Fees Services	-	25,080	25,080.00
01-196-712-317-165-000	School Counselor	-	41,215	41,215.00
01-196-712-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-196-712-317-218-000	T.R.A.	-	3,606	3,606.00
01-196-712-317-220-000	Health Insurance	-	6,458	6,458.00
01-196-712-317-230-000	Life Insurance	-	33	33.00
01-196-712-317-235-000	Dental Insurance	-	161	161.00
01-196-712-317-240-000	Disability Insurance	-	218	218.00
01-196-712-317-250-000	Retirement Savings Plan	-	569	569.00
01-196-712-317-251-000	HSA	-	1,430	1,430.00
01-196-712-317-270-000	Workers Compensation	-	161	161.00
01-196-712-317-280-000	Unemployment Compensation	-	21	21.00
01-196-730-317-160-000	Clerical ESPs	-	32,184	32,184.00
01-196-730-317-210-000	F.I.C.A.-Medicare	-	2,462	2,462.00
01-196-730-317-214-000	P.E.R.A.	-	2,414	2,414.00
01-196-730-317-220-000	Health Insurance	-	7,933	7,933.00
01-196-730-317-230-000	Life Insurance	-	39	39.00
01-196-730-317-235-000	Dental Insurance	-	225	225.00
01-196-730-317-240-000	Disability Insurance	-	151	151.00
01-196-730-317-250-000	Retirement Savings Plan	-	145	145.00
01-196-730-317-251-000	HSA	-	1,751	1,751.00
01-196-730-317-270-000	Workers Compensation	-	126	126.00
01-196-730-317-280-000	Unemployment Compensation	-	16	16.00
01-197-412-317-161-000	Certified ESPs and Personal Care Assistance	-	57,155	57,155.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-197-412-317-185-000	Other Salary Pmts - Licensed/Certified	-	13,338	13,338.00
01-197-412-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	9,120	9,120.00
01-197-412-317-210-000	F.I.C.A.-Medicare	-	4,677	4,677.00
01-197-412-317-214-000	P.E.R.A.	-	4,458	4,458.00
01-197-412-317-218-000	T.R.A.	-	150	150.00
01-197-412-317-220-000	Health Insurance	-	13,849	13,849.00
01-197-412-317-230-000	Life Insurance	-	69	69.00
01-197-412-317-235-000	Dental Insurance	-	400	400.00
01-197-412-317-240-000	Disability Insurance	-	269	269.00
01-197-412-317-250-000	Retirement Savings Plan	-	257	257.00
01-197-412-317-251-000	HSA	-	3,109	3,109.00
01-197-412-317-270-000	Workers Compensation	-	225	225.00
01-197-412-317-280-000	Unemployment Compensation	-	30	30.00
01-197-412-317-430-000	Supplies & Materials - Instructional	-	63,840	63,840.00
01-197-412-317-490-000	Food & Food from Warehouse	-	2,850	2,850.00
01-197-640-317-145-000	Substitute Teachers	-	2,280	2,280.00
01-197-640-317-146-000	Substitute Non-Licensed	-	2,280	2,280.00
01-197-640-317-210-000	F.I.C.A.-Medicare	-	1,762	1,762.00
01-197-640-317-214-000	P.E.R.A.	-	684	684.00
01-197-640-317-218-000	T.R.A.	-	1,217	1,217.00
01-197-640-317-270-000	Workers Compensation	-	90	90.00
01-197-640-317-280-000	Unemployment Compensation	-	12	12.00
01-197-640-317-305-000	Consulting Fees/Fees Services	-	11,514	11,514.00
01-197-640-317-367-000	Staff Development	-	16,758	16,758.00
01-197-640-317-490-000	Food & Food from Warehouse	-	1,710	1,710.00
01-200-219-317-114-000	Instructional Administration	-	136,886	136,886.00
01-200-219-317-142-000	Licensed Support	-	156,616	156,616.00
01-200-219-317-170-000	Non-Instructional Support	-	78,327	78,327.00
01-200-219-317-175-000	Student Learning Advocate	-	59,163	59,163.00
01-200-219-317-210-000	F.I.C.A.-Medicare	-	32,721	32,721.00
01-200-219-317-214-000	P.E.R.A.	-	20,578	20,578.00
01-200-219-317-218-000	T.R.A.	-	13,704	13,704.00
01-200-219-317-220-000	Health Insurance	-	72,716	72,716.00
01-200-219-317-230-000	Life Insurance	-	537	537.00
01-200-219-317-235-000	Dental Insurance	-	1,972	1,972.00
01-200-219-317-240-000	Disability Insurance	-	2,184	2,184.00
01-200-219-317-250-000	Retirement Savings Plan	-	4,365	4,365.00
01-200-219-317-251-000	HSA	-	16,434	16,434.00
01-200-219-317-270-000	Workers Compensation	-	1,681	1,681.00
01-200-219-317-280-000	Unemployment Compensation	-	215	215.00
01-200-219-317-367-000	Staff Development	-	18,924	18,924.00
01-200-277-317-140-000	Licensed Classroom	-	668,503	668,503.00
01-200-277-317-210-000	F.I.C.A.-Medicare	-	51,140	51,140.00
01-200-277-317-218-000	T.R.A.	-	58,494	58,494.00
01-200-277-317-220-000	Health Insurance	-	104,754	104,754.00
01-200-277-317-230-000	Life Insurance	-	535	535.00
01-200-277-317-235-000	Dental Insurance	-	2,607	2,607.00
01-200-277-317-240-000	Disability Insurance	-	3,543	3,543.00
01-200-277-317-250-000	Retirement Savings Plan	-	9,225	9,225.00
01-200-277-317-251-000	HSA	-	23,197	23,197.00
01-200-277-317-270-000	Workers Compensation	-	2,607	2,607.00
01-200-277-317-280-000	Unemployment Compensation	-	334	334.00
01-200-422-317-142-000	Licensed Support	-	535,792	535,792.00
01-200-422-317-210-000	F.I.C.A.-Medicare	-	40,988	40,988.00
01-200-422-317-218-000	T.R.A.	-	46,882	46,882.00
01-200-422-317-220-000	Health Insurance	-	83,959	83,959.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-200-422-317-230-000	Life Insurance	-	429	429.00
01-200-422-317-235-000	Dental Insurance	-	2,090	2,090.00
01-200-422-317-240-000	Disability Insurance	-	2,840	2,840.00
01-200-422-317-250-000	Retirement Savings Plan	-	7,394	7,394.00
01-200-422-317-251-000	HSA	-	18,592	18,592.00
01-200-422-317-270-000	Workers Compensation	-	2,090	2,090.00
01-200-422-317-280-000	Unemployment Compensation	-	268	268.00
01-200-640-317-142-000	Licensed Support	-	412,148	412,148.00
01-200-640-317-142-000	#N/A	-	77,551	77,551.00
01-200-640-317-210-000	F.I.C.A.-Medicare	-	38,332	38,332.00
01-200-640-317-214-000	P.E.R.A.	-	5,816	5,816.00
01-200-640-317-218-000	T.R.A.	-	36,063	36,063.00
01-200-640-317-220-000	Health Insurance	-	79,791	79,791.00
01-200-640-317-230-000	Life Insurance	-	423	423.00
01-200-640-317-235-000	Dental Insurance	-	2,026	2,026.00
01-200-640-317-240-000	Disability Insurance	-	2,564	2,564.00
01-200-640-317-250-000	Retirement Savings Plan	-	6,393	6,393.00
01-200-640-317-251-000	HSA	-	18,109	18,109.00
01-200-640-317-270-000	Workers Compensation	-	1,910	1,910.00
01-200-640-317-280-000	Unemployment Compensation	-	245	245.00
01-200-710-317-165-000	School Counselor	-	41,215	41,215.00
01-200-710-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-200-710-317-218-000	T.R.A.	-	3,606	3,606.00
01-200-710-317-220-000	Health Insurance	-	6,458	6,458.00
01-200-710-317-230-000	Life Insurance	-	33	33.00
01-200-710-317-235-000	Dental Insurance	-	161	161.00
01-200-710-317-240-000	Disability Insurance	-	218	218.00
01-200-710-317-250-000	Retirement Savings Plan	-	569	569.00
01-200-710-317-251-000	HSA	-	1,430	1,430.00
01-200-710-317-270-000	Workers Compensation	-	161	161.00
01-200-710-317-280-000	Unemployment Compensation	-	21	21.00
01-311-277-317-140-000	Licensed Classroom	-	85,727	85,727.00
01-311-277-317-210-000	F.I.C.A.-Medicare	-	6,558	6,558.00
01-311-277-317-218-000	T.R.A.	-	7,501	7,501.00
01-311-277-317-220-000	Health Insurance	-	13,382	13,382.00
01-311-277-317-230-000	Life Insurance	-	69	69.00
01-311-277-317-235-000	Dental Insurance	-	334	334.00
01-311-277-317-240-000	Disability Insurance	-	454	454.00
01-311-277-317-250-000	Retirement Savings Plan	-	1,183	1,183.00
01-311-277-317-251-000	HSA	-	2,975	2,975.00
01-311-277-317-270-000	Workers Compensation	-	334	334.00
01-311-277-317-280-000	Unemployment Compensation	-	43	43.00
01-312-277-317-140-000	Licensed Classroom	-	192,885	192,885.00
01-312-277-317-210-000	F.I.C.A.-Medicare	-	14,756	14,756.00
01-312-277-317-218-000	T.R.A.	-	16,877	16,877.00
01-312-277-317-220-000	Health Insurance	-	30,109	30,109.00
01-312-277-317-230-000	Life Insurance	-	154	154.00
01-312-277-317-235-000	Dental Insurance	-	752	752.00
01-312-277-317-240-000	Disability Insurance	-	1,022	1,022.00
01-312-277-317-250-000	Retirement Savings Plan	-	2,662	2,662.00
01-312-277-317-251-000	HSA	-	6,693	6,693.00
01-312-277-317-270-000	Workers Compensation	-	752	752.00
01-312-277-317-280-000	Unemployment Compensation	-	96	96.00
01-332-219-317-142-000	Licensed Support	-	16,486	16,486.00
01-332-219-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-332-219-317-218-000	T.R.A.	-	1,443	1,443.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-332-219-317-220-000	Health Insurance	-	2,583	2,583.00
01-332-219-317-230-000	Life Insurance	-	13	13.00
01-332-219-317-235-000	Dental Insurance	-	64	64.00
01-332-219-317-240-000	Disability Insurance	-	87	87.00
01-332-219-317-250-000	Retirement Savings Plan	-	228	228.00
01-332-219-317-251-000	HSA	-	572	572.00
01-332-219-317-270-000	Workers Compensation	-	64	64.00
01-332-219-317-280-000	Unemployment Compensation	-	8	8.00
01-332-271-317-142-000	Licensed Support	-	115,401	115,401.00
01-332-271-317-210-000	F.I.C.A.-Medicare	-	8,828	8,828.00
01-332-271-317-218-000	T.R.A.	-	10,098	10,098.00
01-332-271-317-220-000	Health Insurance	-	18,083	18,083.00
01-332-271-317-230-000	Life Insurance	-	92	92.00
01-332-271-317-235-000	Dental Insurance	-	450	450.00
01-332-271-317-240-000	Disability Insurance	-	612	612.00
01-332-271-317-250-000	Retirement Savings Plan	-	1,593	1,593.00
01-332-271-317-251-000	HSA	-	4,004	4,004.00
01-332-271-317-270-000	Workers Compensation	-	450	450.00
01-332-271-317-280-000	Unemployment Compensation	-	58	58.00
01-332-271-317-430-000	Supplies & Materials - Instructional	-	4,799	4,799.00
01-332-273-317-430-000	Supplies & Materials - Instructional	-	18,240	18,240.00
01-332-277-317-140-000	Licensed Classroom	-	632,069	632,069.00
01-332-277-317-141-000	Non-Licensed Classroom Personnel	-	138,739	138,739.00
01-332-277-317-144-000	Classroom Support Non-Licensed	-	12,796	12,796.00
01-332-277-317-210-000	F.I.C.A.-Medicare	-	59,946	59,946.00
01-332-277-317-214-000	P.E.R.A.	-	11,365	11,365.00
01-332-277-317-218-000	T.R.A.	-	55,306	55,306.00
01-332-277-317-220-000	Health Insurance	-	132,302	132,302.00
01-332-277-317-230-000	Life Insurance	-	687	687.00
01-332-277-317-235-000	Dental Insurance	-	3,449	3,449.00
01-332-277-317-240-000	Disability Insurance	-	4,072	4,072.00
01-332-277-317-250-000	Retirement Savings Plan	-	9,626	9,626.00
01-332-277-317-251-000	HSA	-	29,921	29,921.00
01-332-277-317-270-000	Workers Compensation	-	3,056	3,056.00
01-332-277-317-280-000	Unemployment Compensation	-	392	392.00
01-332-277-317-394-000	Paymts. to Other Agency	-	31,920	31,920.00
01-332-278-317-185-000	Other Salary Pmts - Licensed/Certified	-	17,100	17,100.00
01-332-278-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	2,280	2,280.00
01-332-278-317-210-000	F.I.C.A.-Medicare	-	1,308	1,308.00
01-332-278-317-214-000	P.E.R.A.	-	171	171.00
01-332-278-317-218-000	T.R.A.	-	1,496	1,496.00
01-332-278-317-270-000	Workers Compensation	-	76	76.00
01-332-278-317-280-000	Unemployment Compensation	-	10	10.00
01-332-279-317-116-000	Managers & Supervisors	-	261,662	261,662.00
01-332-279-317-210-000	F.I.C.A.-Medicare	-	20,017	20,017.00
01-332-279-317-214-000	P.E.R.A.	-	21,273	21,273.00
01-332-279-317-220-000	Health Insurance	-	28,757	28,757.00
01-332-279-317-230-000	Life Insurance	-	471	471.00
01-332-279-317-235-000	Dental Insurance	-	706	706.00
01-332-279-317-240-000	Disability Insurance	-	1,361	1,361.00
01-332-279-317-250-000	Retirement Savings Plan	-	3,192	3,192.00
01-332-279-317-251-000	HSA	-	6,542	6,542.00
01-332-279-317-270-000	Workers Compensation	-	1,020	1,020.00
01-332-279-317-280-000	Unemployment Compensation	-	131	131.00
01-332-279-317-401-000	Supplies & Material - NonInstructional	-	7,296	7,296.00
01-332-279-317-490-000	Food & Food from Warehouse	-	10,488	10,488.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-332-640-317-142-000	Licensed Support	-	16,486	16,486.00
01-332-640-317-185-000	Other Salary Pmts - Licensed/Certified	-	14,820	14,820.00
01-332-640-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	2,280	2,280.00
01-332-640-317-210-000	F.I.C.A.-Medicare	-	2,569	2,569.00
01-332-640-317-214-000	P.E.R.A.	-	171	171.00
01-332-640-317-218-000	T.R.A.	-	2,740	2,740.00
01-332-640-317-220-000	Health Insurance	-	2,583	2,583.00
01-332-640-317-230-000	Life Insurance	-	13	13.00
01-332-640-317-235-000	Dental Insurance	-	64	64.00
01-332-640-317-240-000	Disability Insurance	-	87	87.00
01-332-640-317-250-000	Retirement Savings Plan	-	228	228.00
01-332-640-317-251-000	HSA	-	572	572.00
01-332-640-317-270-000	Workers Compensation	-	131	131.00
01-332-640-317-280-000	Unemployment Compensation	-	17	17.00
01-332-640-317-305-000	Consulting Fees/Fees Services	-	342	342.00
01-332-640-317-401-000	Supplies & Material - NonInstructional	-	1,140	1,140.00
01-332-640-317-490-000	Food & Food from Warehouse	-	2,280	2,280.00
01-332-710-317-165-000	School Counselor	-	140,130	140,130.00
01-332-710-317-169-000	Alcohol & Chemical Dep. Counselor	-	48,166	48,166.00
01-332-710-317-210-000	F.I.C.A.-Medicare	-	14,405	14,405.00
01-332-710-317-214-000	P.E.R.A.	-	3,612	3,612.00
01-332-710-317-218-000	T.R.A.	-	12,261	12,261.00
01-332-710-317-220-000	Health Insurance	-	33,831	33,831.00
01-332-710-317-230-000	Life Insurance	-	170	170.00
01-332-710-317-235-000	Dental Insurance	-	884	884.00
01-332-710-317-240-000	Disability Insurance	-	969	969.00
01-332-710-317-250-000	Retirement Savings Plan	-	2,151	2,151.00
01-332-710-317-251-000	HSA	-	7,483	7,483.00
01-332-710-317-270-000	Workers Compensation	-	734	734.00
01-332-710-317-280-000	Unemployment Compensation	-	94	94.00
01-332-730-317-157-000	School Psychologist	-	8,243	8,243.00
01-332-730-317-160-000	Clerical ESPs	-	163,322	163,322.00
01-332-730-317-210-000	F.I.C.A.-Medicare	-	13,125	13,125.00
01-332-730-317-214-000	P.E.R.A.	-	12,249	12,249.00
01-332-730-317-218-000	T.R.A.	-	721	721.00
01-332-730-317-220-000	Health Insurance	-	41,551	41,551.00
01-332-730-317-230-000	Life Insurance	-	203	203.00
01-332-730-317-235-000	Dental Insurance	-	1,175	1,175.00
01-332-730-317-240-000	Disability Insurance	-	811	811.00
01-332-730-317-250-000	Retirement Savings Plan	-	849	849.00
01-332-730-317-251-000	HSA	-	9,171	9,171.00
01-332-730-317-270-000	Workers Compensation	-	669	669.00
01-332-730-317-280-000	Unemployment Compensation	-	86	86.00
01-332-740-317-156-000	School Social Worker	-	140,130	140,130.00
01-332-740-317-210-000	F.I.C.A.-Medicare	-	10,720	10,720.00
01-332-740-317-218-000	T.R.A.	-	12,261	12,261.00
01-332-740-317-220-000	Health Insurance	-	21,874	21,874.00
01-332-740-317-230-000	Life Insurance	-	112	112.00
01-332-740-317-235-000	Dental Insurance	-	547	547.00
01-332-740-317-240-000	Disability Insurance	-	743	743.00
01-332-740-317-250-000	Retirement Savings Plan	-	1,934	1,934.00
01-332-740-317-251-000	HSA	-	4,863	4,863.00
01-332-740-317-270-000	Workers Compensation	-	547	547.00
01-332-740-317-280-000	Unemployment Compensation	-	70	70.00
01-333-271-317-142-000	Licensed Support	-	65,944	65,944.00
01-333-271-317-210-000	F.I.C.A.-Medicare	-	5,045	5,045.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-333-271-317-218-000	T.R.A.	-	5,770	5,770.00
01-333-271-317-220-000	Health Insurance	-	10,333	10,333.00
01-333-271-317-230-000	Life Insurance	-	53	53.00
01-333-271-317-235-000	Dental Insurance	-	257	257.00
01-333-271-317-240-000	Disability Insurance	-	350	350.00
01-333-271-317-250-000	Retirement Savings Plan	-	910	910.00
01-333-271-317-251-000	HSA	-	2,288	2,288.00
01-333-271-317-270-000	Workers Compensation	-	257	257.00
01-333-271-317-280-000	Unemployment Compensation	-	33	33.00
01-333-272-317-142-000	Licensed Support	-	131,887	131,887.00
01-333-272-317-210-000	F.I.C.A.-Medicare	-	10,089	10,089.00
01-333-272-317-218-000	T.R.A.	-	11,540	11,540.00
01-333-272-317-220-000	Health Insurance	-	20,667	20,667.00
01-333-272-317-230-000	Life Insurance	-	106	106.00
01-333-272-317-235-000	Dental Insurance	-	514	514.00
01-333-272-317-240-000	Disability Insurance	-	699	699.00
01-333-272-317-250-000	Retirement Savings Plan	-	1,820	1,820.00
01-333-272-317-251-000	HSA	-	4,576	4,576.00
01-333-272-317-270-000	Workers Compensation	-	514	514.00
01-333-272-317-280-000	Unemployment Compensation	-	66	66.00
01-333-273-317-430-000	Supplies & Materials - Instructional	-	70,680	70,680.00
01-333-277-317-140-000	Licensed Classroom	-	265,423	265,423.00
01-333-277-317-141-000	Non-Licensed Classroom Personnel	-	23,110	23,110.00
01-333-277-317-142-000	Licensed Support	-	206,074	206,074.00
01-333-277-317-185-000	Other Salary Pmts - Licensed/Certified	-	11,400	11,400.00
01-333-277-317-210-000	F.I.C.A.-Medicare	-	38,710	38,710.00
01-333-277-317-214-000	P.E.R.A.	-	2,414	2,414.00
01-333-277-317-218-000	T.R.A.	-	41,256	41,256.00
01-333-277-317-220-000	Health Insurance	-	79,157	79,157.00
01-333-277-317-230-000	Life Insurance	-	405	405.00
01-333-277-317-235-000	Dental Insurance	-	2,001	2,001.00
01-333-277-317-240-000	Disability Insurance	-	2,608	2,608.00
01-333-277-317-250-000	Retirement Savings Plan	-	6,611	6,611.00
01-333-277-317-251-000	HSA	-	17,618	17,618.00
01-333-277-317-270-000	Workers Compensation	-	1,973	1,973.00
01-333-277-317-280-000	Unemployment Compensation	-	253	253.00
01-333-279-317-116-000	Managers & Supervisors	-	174,441	174,441.00
01-333-279-317-210-000	F.I.C.A.-Medicare	-	13,345	13,345.00
01-333-279-317-214-000	P.E.R.A.	-	14,182	14,182.00
01-333-279-317-220-000	Health Insurance	-	19,171	19,171.00
01-333-279-317-230-000	Life Insurance	-	314	314.00
01-333-279-317-235-000	Dental Insurance	-	471	471.00
01-333-279-317-240-000	Disability Insurance	-	907	907.00
01-333-279-317-250-000	Retirement Savings Plan	-	2,128	2,128.00
01-333-279-317-251-000	HSA	-	4,361	4,361.00
01-333-279-317-270-000	Workers Compensation	-	680	680.00
01-333-279-317-280-000	Unemployment Compensation	-	87	87.00
01-333-279-317-490-000	Food & Food from Warehouse	-	2,280	2,280.00
01-333-640-317-142-000	Licensed Support	-	41,215	41,215.00
01-333-640-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-333-640-317-218-000	T.R.A.	-	3,606	3,606.00
01-333-640-317-220-000	Health Insurance	-	6,458	6,458.00
01-333-640-317-230-000	Life Insurance	-	33	33.00
01-333-640-317-235-000	Dental Insurance	-	161	161.00
01-333-640-317-240-000	Disability Insurance	-	218	218.00
01-333-640-317-250-000	Retirement Savings Plan	-	569	569.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-333-640-317-251-000	HSA	-	1,430	1,430.00
01-333-640-317-270-000	Workers Compensation	-	161	161.00
01-333-640-317-280-000	Unemployment Compensation	-	21	21.00
01-333-640-317-367-000	Staff Development	-	22,800	22,800.00
01-333-710-317-165-000	School Counselor	-	131,887	131,887.00
01-333-710-317-210-000	F.I.C.A.-Medicare	-	10,089	10,089.00
01-333-710-317-218-000	T.R.A.	-	11,540	11,540.00
01-333-710-317-220-000	Health Insurance	-	20,588	20,588.00
01-333-710-317-230-000	Life Insurance	-	106	106.00
01-333-710-317-235-000	Dental Insurance	-	514	514.00
01-333-710-317-240-000	Disability Insurance	-	699	699.00
01-333-710-317-250-000	Retirement Savings Plan	-	1,820	1,820.00
01-333-710-317-251-000	HSA	-	4,576	4,576.00
01-333-710-317-270-000	Workers Compensation	-	514	514.00
01-333-710-317-280-000	Unemployment Compensation	-	66	66.00
01-333-730-317-160-000	Clerical ESPs	-	15,976	15,976.00
01-333-730-317-210-000	F.I.C.A.-Medicare	-	1,222	1,222.00
01-333-730-317-214-000	P.E.R.A.	-	1,198	1,198.00
01-333-730-317-220-000	Health Insurance	-	3,938	3,938.00
01-333-730-317-230-000	Life Insurance	-	19	19.00
01-333-730-317-235-000	Dental Insurance	-	112	112.00
01-333-730-317-240-000	Disability Insurance	-	75	75.00
01-333-730-317-250-000	Retirement Savings Plan	-	72	72.00
01-333-730-317-251-000	HSA	-	869	869.00
01-333-730-317-270-000	Workers Compensation	-	62	62.00
01-333-730-317-280-000	Unemployment Compensation	-	8	8.00
01-333-740-317-156-000	School Social Worker	-	41,215	41,215.00
01-333-740-317-210-000	F.I.C.A.-Medicare	-	3,153	3,153.00
01-333-740-317-218-000	T.R.A.	-	3,606	3,606.00
01-333-740-317-220-000	Health Insurance	-	6,458	6,458.00
01-333-740-317-230-000	Life Insurance	-	33	33.00
01-333-740-317-235-000	Dental Insurance	-	161	161.00
01-333-740-317-240-000	Disability Insurance	-	218	218.00
01-333-740-317-250-000	Retirement Savings Plan	-	569	569.00
01-333-740-317-251-000	HSA	-	1,430	1,430.00
01-333-740-317-270-000	Workers Compensation	-	161	161.00
01-333-740-317-280-000	Unemployment Compensation	-	21	21.00
01-334-271-317-430-000	Supplies & Materials - Instructional	-	75,354	75,354.00
01-334-277-317-140-000	Licensed Classroom	-	148,373	148,373.00
01-334-277-317-141-000	Non-Licensed Classroom Personnel	-	8,531	8,531.00
01-334-277-317-185-000	Other Salary Pmts - Licensed/Certified	-	34,200	34,200.00
01-334-277-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	11,400	11,400.00
01-334-277-317-210-000	F.I.C.A.-Medicare	-	15,492	15,492.00
01-334-277-317-214-000	P.E.R.A.	-	3,205	3,205.00
01-334-277-317-218-000	T.R.A.	-	13,980	13,980.00
01-334-277-317-220-000	Health Insurance	-	25,294	25,294.00
01-334-277-317-230-000	Life Insurance	-	129	129.00
01-334-277-317-235-000	Dental Insurance	-	638	638.00
01-334-277-317-240-000	Disability Insurance	-	826	826.00
01-334-277-317-250-000	Retirement Savings Plan	-	2,086	2,086.00
01-334-277-317-251-000	HSA	-	5,613	5,613.00
01-334-277-317-270-000	Workers Compensation	-	790	790.00
01-334-277-317-280-000	Unemployment Compensation	-	101	101.00
01-334-279-317-116-000	Managers & Supervisors	-	174,441	174,441.00
01-334-279-317-210-000	F.I.C.A.-Medicare	-	13,345	13,345.00
01-334-279-317-214-000	P.E.R.A.	-	14,182	14,182.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-334-279-317-220-000	Health Insurance	-	19,171	19,171.00
01-334-279-317-230-000	Life Insurance	-	314	314.00
01-334-279-317-235-000	Dental Insurance	-	471	471.00
01-334-279-317-240-000	Disability Insurance	-	907	907.00
01-334-279-317-250-000	Retirement Savings Plan	-	2,128	2,128.00
01-334-279-317-251-000	HSA	-	4,361	4,361.00
01-334-279-317-270-000	Workers Compensation	-	680	680.00
01-334-279-317-280-000	Unemployment Compensation	-	87	87.00
01-334-710-317-165-000	School Counselor	-	16,486	16,486.00
01-334-710-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-334-710-317-218-000	T.R.A.	-	1,443	1,443.00
01-334-710-317-220-000	Health Insurance	-	2,573	2,573.00
01-334-710-317-230-000	Life Insurance	-	13	13.00
01-334-710-317-235-000	Dental Insurance	-	64	64.00
01-334-710-317-240-000	Disability Insurance	-	87	87.00
01-334-710-317-250-000	Retirement Savings Plan	-	228	228.00
01-334-710-317-251-000	HSA	-	572	572.00
01-334-710-317-270-000	Workers Compensation	-	64	64.00
01-334-710-317-280-000	Unemployment Compensation	-	8	8.00
01-334-730-317-160-000	Clerical ESPs	-	29,857	29,857.00
01-334-730-317-210-000	F.I.C.A.-Medicare	-	2,284	2,284.00
01-334-730-317-214-000	P.E.R.A.	-	2,239	2,239.00
01-334-730-317-220-000	Health Insurance	-	7,360	7,360.00
01-334-730-317-230-000	Life Insurance	-	36	36.00
01-334-730-317-235-000	Dental Insurance	-	209	209.00
01-334-730-317-240-000	Disability Insurance	-	140	140.00
01-334-730-317-250-000	Retirement Savings Plan	-	134	134.00
01-334-730-317-251-000	HSA	-	1,624	1,624.00
01-334-730-317-270-000	Workers Compensation	-	116	116.00
01-334-730-317-280-000	Unemployment Compensation	-	15	15.00
01-342-279-317-185-000	Other Salary Pmts - Licensed/Certified	-	2,280	2,280.00
01-342-279-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	5,700	5,700.00
01-342-279-317-210-000	F.I.C.A.-Medicare	-	610	610.00
01-342-279-317-214-000	P.E.R.A.	-	428	428.00
01-342-279-317-218-000	T.R.A.	-	200	200.00
01-342-279-317-270-000	Workers Compensation	-	3	3.00
01-342-279-317-280-000	Unemployment Compensation	-	4	4.00
01-342-279-317-305-000	Consulting Fees/Fees Services	-	2,850	2,850.00
01-342-279-317-394-000	Paymts. to Other Agency	-	2,850	2,850.00
01-342-279-317-401-000	Supplies & Material - NonInstructional	-	5,700	5,700.00
01-342-279-317-430-000	Supplies & Materials - Instructional	-	5,700	5,700.00
01-342-279-317-490-000	Food & Food from Warehouse	-	5,700	5,700.00
01-342-402-317-185-000	Other Salary Pmts - Licensed/Certified	-	11,400	11,400.00
01-342-402-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	7,638	7,638.00
01-342-402-317-210-000	F.I.C.A.-Medicare	-	1,456	1,456.00
01-342-402-317-214-000	P.E.R.A.	-	855	855.00
01-342-402-317-218-000	T.R.A.	-	668	668.00
01-342-402-317-270-000	Workers Compensation	-	74	74.00
01-342-402-317-280-000	Unemployment Compensation	-	10	10.00
01-342-402-317-433-000	Supplies & Materials - Individualized Instruction	-	4,560	4,560.00
01-342-402-317-456-000	Instructional Tech Supplies	-	570	570.00
01-342-402-317-466-000	Instructional Tech Devices	-	1,140	1,140.00
01-342-420-317-161-000	Certified ESPs and Personal Care Assistance	-	25,592	25,592.00
01-342-420-317-210-000	F.I.C.A.-Medicare	-	1,958	1,958.00
01-342-420-317-214-000	P.E.R.A.	-	1,919	1,919.00
01-342-420-317-220-000	Health Insurance	-	6,201	6,201.00

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-342-420-317-230-000	Life Insurance	-	31	31.00
01-342-420-317-235-000	Dental Insurance	-	179	179.00
01-342-420-317-240-000	Disability Insurance	-	120	120.00
01-342-420-317-250-000	Retirement Savings Plan	-	115	115.00
01-342-420-317-251-000	HSA	-	1,392	1,392.00
01-342-420-317-270-000	Workers Compensation	-	100	100.00
01-342-420-317-280-000	Unemployment Compensation	-	13	13.00
01-342-640-317-145-000	Substitute Teachers	-	2,850	2,850.00
01-342-640-317-146-000	Substitute Non-Licensed	-	1,026	1,026.00
01-342-640-317-185-000	Other Salary Pmts - Licensed/Certified	-	1,140	1,140.00
01-342-640-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	2,280	2,280.00
01-342-640-317-210-000	F.I.C.A.-Medicare	-	558	558.00
01-342-640-317-214-000	P.E.R.A.	-	248	248.00
01-342-640-317-218-000	T.R.A.	-	349	349.00
01-342-640-317-270-000	Workers Compensation	-	28	28.00
01-342-640-317-280-000	Unemployment Compensation	-	4	4.00
01-342-640-317-305-000	Consulting Fees/Fees Services	-	8,664	8,664.00
01-342-640-317-367-000	Staff Development	-	6,840	6,840.00
01-342-640-317-490-000	Food & Food from Warehouse	-	3,420	3,420.00
01-386-277-317-140-000	Licensed Classroom	-	417,918	417,918.00
01-386-277-317-141-000	Non-Licensed Classroom Personnel	-	25,592	25,592.00
01-386-277-317-210-000	F.I.C.A.-Medicare	-	33,928	33,928.00
01-386-277-317-214-000	P.E.R.A.	-	1,919	1,919.00
01-386-277-317-218-000	T.R.A.	-	36,568	36,568.00
01-386-277-317-220-000	Health Insurance	-	71,390	71,390.00
01-386-277-317-230-000	Life Insurance	-	365	365.00
01-386-277-317-235-000	Dental Insurance	-	1,809	1,809.00
01-386-277-317-240-000	Disability Insurance	-	2,335	2,335.00
01-386-277-317-250-000	Retirement Savings Plan	-	5,882	5,882.00
01-386-277-317-251-000	HSA	-	15,894	15,894.00
01-386-277-317-270-000	Workers Compensation	-	1,730	1,730.00
01-386-277-317-280-000	Unemployment Compensation	-	222	222.00
01-386-277-317-394-000	Paymts. to Other Agency	-	5,130	5,130.00
01-386-271-317-430-000	Supplies & Materials - Instructional	-	47,880	47,880.00
01-386-278-317-185-000	Other Salary Pmts - Licensed/Certified	-	5,700	5,700.00
01-386-278-317-210-000	F.I.C.A.-Medicare	-	436	436.00
01-386-278-317-218-000	T.R.A.	-	499	499.00
01-386-278-317-270-000	Workers Compensation	-	22	22.00
01-386-278-317-280-000	Unemployment Compensation	-	3	3.00
01-386-279-317-116-000	Managers & Supervisors	-	87,221	87,221.00
01-386-279-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	570	570.00
01-386-279-317-210-000	F.I.C.A.-Medicare	-	6,716	6,716.00
01-386-279-317-214-000	P.E.R.A.	-	7,134	7,134.00
01-386-279-317-220-000	Health Insurance	-	9,586	9,586.00
01-386-279-317-230-000	Life Insurance	-	157	157.00
01-386-279-317-235-000	Dental Insurance	-	235	235.00
01-386-279-317-240-000	Disability Insurance	-	454	454.00
01-386-279-317-250-000	Retirement Savings Plan	-	1,064	1,064.00
01-386-279-317-251-000	HSA	-	2,181	2,181.00
01-386-279-317-270-000	Workers Compensation	-	340	340.00
01-386-279-317-280-000	Unemployment Compensation	-	44	44.00
01-386-279-317-490-000	Food & Food from Warehouse	-	5,700	5,700.00
01-386-640-317-145-000	Substitute Teachers	-	1,140	1,140.00
01-386-640-317-210-000	F.I.C.A.-Medicare	-	87	87.00
01-386-640-317-218-000	T.R.A.	-	100	100.00
01-386-640-317-270-000	Workers Compensation	-	4	4.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-386-640-317-280-000	Unemployment Compensation	-	1	1.00
01-386-640-317-490-000	Food & Food from Warehouse	-	2,280	2,280.00
01-386-710-317-165-000	School Counselor	-	107,158	107,158.00
01-386-710-317-210-000	F.I.C.A.-Medicare	-	8,198	8,198.00
01-386-710-317-218-000	T.R.A.	-	9,376	9,376.00
01-386-710-317-220-000	Health Insurance	-	16,727	16,727.00
01-386-710-317-230-000	Life Insurance	-	86	86.00
01-386-710-317-235-000	Dental Insurance	-	418	418.00
01-386-710-317-240-000	Disability Insurance	-	568	568.00
01-386-710-317-250-000	Retirement Savings Plan	-	1,479	1,479.00
01-386-710-317-251-000	HSA	-	3,718	3,718.00
01-386-710-317-270-000	Workers Compensation	-	418	418.00
01-386-710-317-280-000	Unemployment Compensation	-	54	54.00
01-386-730-317-160-000	Clerical ESPs	-	34,122	34,122.00
01-386-730-317-210-000	F.I.C.A.-Medicare	-	2,610	2,610.00
01-386-730-317-214-000	P.E.R.A.	-	2,559	2,559.00
01-386-730-317-220-000	Health Insurance	-	8,411	8,411.00
01-386-730-317-230-000	Life Insurance	-	41	41.00
01-386-730-317-235-000	Dental Insurance	-	239	239.00
01-386-730-317-240-000	Disability Insurance	-	160	160.00
01-386-730-317-250-000	Retirement Savings Plan	-	154	154.00
01-386-730-317-251-000	HSA	-	1,856	1,856.00
01-386-730-317-270-000	Workers Compensation	-	133	133.00
01-386-730-317-280-000	Unemployment Compensation	-	17	17.00
01-388-271-317-142-000	Licensed Support	-	115,401	115,401.00
01-388-271-317-210-000	F.I.C.A.-Medicare	-	8,828	8,828.00
01-388-271-317-218-000	T.R.A.	-	10,098	10,098.00
01-388-271-317-220-000	Health Insurance	-	18,083	18,083.00
01-388-271-317-230-000	Life Insurance	-	92	92.00
01-388-271-317-235-000	Dental Insurance	-	450	450.00
01-388-271-317-240-000	Disability Insurance	-	612	612.00
01-388-271-317-250-000	Retirement Savings Plan	-	1,593	1,593.00
01-388-271-317-251-000	HSA	-	4,004	4,004.00
01-388-271-317-270-000	Workers Compensation	-	450	450.00
01-388-271-317-280-000	Unemployment Compensation	-	58	58.00
01-388-271-317-430-000	Supplies & Materials - Instructional	-	7,866	7,866.00
01-388-277-317-140-000	Licensed Classroom	-	1,283,098	1,283,098.00
01-388-277-317-141-000	Non-Licensed Classroom Personnel	-	51,184	51,184.00
01-388-277-317-142-000	Licensed Support	-	41,215	41,215.00
01-388-277-317-210-000	F.I.C.A.-Medicare	-	105,225	105,225.00
01-388-277-317-214-000	P.E.R.A.	-	3,839	3,839.00
01-388-277-317-218-000	T.R.A.	-	115,877	115,877.00
01-388-277-317-220-000	Health Insurance	-	216,605	216,605.00
01-388-277-317-230-000	Life Insurance	-	1,121	1,121.00
01-388-277-317-235-000	Dental Insurance	-	5,446	5,446.00
01-388-277-317-240-000	Disability Insurance	-	7,269	7,269.00
01-388-277-317-250-000	Retirement Savings Plan	-	18,727	18,727.00
01-388-277-317-251-000	HSA	-	48,483	48,483.00
01-388-277-317-270-000	Workers Compensation	-	5,364	5,364.00
01-388-277-317-280-000	Unemployment Compensation	-	688	688.00
01-388-277-317-394-000	Paymts. to Other Agency	-	129,960	129,960.00
01-388-278-317-185-000	Other Salary Pmts - Licensed/Certified	-	22,800	22,800.00
01-388-278-317-210-000	F.I.C.A.-Medicare	-	1,744	1,744.00
01-388-278-317-218-000	T.R.A.	-	1,995	1,995.00
01-388-278-317-270-000	Workers Compensation	-	89	89.00
01-388-278-317-280-000	Unemployment Compensation	-	11	11.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-388-279-317-116-000	Managers & Supervisors	-	261,662	261,662.00
01-388-279-317-210-000	F.I.C.A.-Medicare	-	20,017	20,017.00
01-388-279-317-214-000	P.E.R.A.	-	21,273	21,273.00
01-388-279-317-220-000	Health Insurance	-	28,757	28,757.00
01-388-279-317-230-000	Life Insurance	-	471	471.00
01-388-279-317-235-000	Dental Insurance	-	706	706.00
01-388-279-317-240-000	Disability Insurance	-	1,361	1,361.00
01-388-279-317-250-000	Retirement Savings Plan	-	3,192	3,192.00
01-388-279-317-251-000	HSA	-	6,542	6,542.00
01-388-279-317-270-000	Workers Compensation	-	1,020	1,020.00
01-388-279-317-280-000	Unemployment Compensation	-	131	131.00
01-388-279-317-305-000	Consulting Fees/Fees Services	-	15,276	15,276.00
01-388-640-317-142-000	Licensed Support	-	214,317	214,317.00
01-388-640-317-145-000	Substitute Teachers	-	3,876	3,876.00
01-388-640-317-210-000	F.I.C.A.-Medicare	-	16,692	16,692.00
01-388-640-317-218-000	T.R.A.	-	19,092	19,092.00
01-388-640-317-220-000	Health Insurance	-	33,583	33,583.00
01-388-640-317-230-000	Life Insurance	-	171	171.00
01-388-640-317-235-000	Dental Insurance	-	836	836.00
01-388-640-317-240-000	Disability Insurance	-	1,136	1,136.00
01-388-640-317-250-000	Retirement Savings Plan	-	2,958	2,958.00
01-388-640-317-251-000	HSA	-	7,437	7,437.00
01-388-640-317-270-000	Workers Compensation	-	851	851.00
01-388-640-317-280-000	Unemployment Compensation	-	109	109.00
01-388-640-317-367-000	Staff Development	-	31,578	31,578.00
01-388-710-317-165-000	School Counselor	-	74,187	74,187.00
01-388-710-317-169-000	Alcohol & Chemical Dep. Counselor	-	48,166	48,166.00
01-388-710-317-210-000	F.I.C.A.-Medicare	-	9,360	9,360.00
01-388-710-317-214-000	P.E.R.A.	-	3,612	3,612.00
01-388-710-317-218-000	T.R.A.	-	6,491	6,491.00
01-388-710-317-220-000	Health Insurance	-	23,498	23,498.00
01-388-710-317-230-000	Life Insurance	-	117	117.00
01-388-710-317-235-000	Dental Insurance	-	626	626.00
01-388-710-317-240-000	Disability Insurance	-	620	620.00
01-388-710-317-250-000	Retirement Savings Plan	-	1,241	1,241.00
01-388-710-317-251-000	HSA	-	5,194	5,194.00
01-388-710-317-270-000	Workers Compensation	-	477	477.00
01-388-710-317-280-000	Unemployment Compensation	-	61	61.00
01-388-730-317-160-000	Clerical ESPs	-	14,967	14,967.00
01-388-730-317-210-000	F.I.C.A.-Medicare	-	1,145	1,145.00
01-388-730-317-214-000	P.E.R.A.	-	1,123	1,123.00
01-388-730-317-220-000	Health Insurance	-	3,689	3,689.00
01-388-730-317-230-000	Life Insurance	-	18	18.00
01-388-730-317-235-000	Dental Insurance	-	105	105.00
01-388-730-317-240-000	Disability Insurance	-	70	70.00
01-388-730-317-250-000	Retirement Savings Plan	-	67	67.00
01-388-730-317-251-000	HSA	-	814	814.00
01-388-730-317-270-000	Workers Compensation	-	58	58.00
01-388-730-317-280-000	Unemployment Compensation	-	7	7.00
01-388-740-317-156-000	School Social Worker	-	90,672	90,672.00
01-388-740-317-210-000	F.I.C.A.-Medicare	-	6,936	6,936.00
01-388-740-317-218-000	T.R.A.	-	7,934	7,934.00
01-388-740-317-220-000	Health Insurance	-	14,154	14,154.00
01-388-740-317-230-000	Life Insurance	-	73	73.00
01-388-740-317-235-000	Dental Insurance	-	354	354.00
01-388-740-317-240-000	Disability Insurance	-	481	481.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-388-740-317-250-000	Retirement Savings Plan	-	1,251	1,251.00
01-388-740-317-251-000	HSA	-	3,146	3,146.00
01-388-740-317-270-000	Workers Compensation	-	354	354.00
01-388-740-317-280-000	Unemployment Compensation	-	45	45.00
01-390-219-317-142-000	Licensed Support	-	13,189	13,189.00
01-390-219-317-210-000	F.I.C.A.-Medicare	-	1,009	1,009.00
01-390-219-317-218-000	T.R.A.	-	1,154	1,154.00
01-390-219-317-220-000	Health Insurance	-	2,067	2,067.00
01-390-219-317-230-000	Life Insurance	-	11	11.00
01-390-219-317-235-000	Dental Insurance	-	51	51.00
01-390-219-317-240-000	Disability Insurance	-	70	70.00
01-390-219-317-250-000	Retirement Savings Plan	-	182	182.00
01-390-219-317-251-000	HSA	-	458	458.00
01-390-219-317-270-000	Workers Compensation	-	51	51.00
01-390-219-317-280-000	Unemployment Compensation	-	7	7.00
01-390-271-317-142-000	Licensed Support	-	115,401	115,401.00
01-390-271-317-210-000	F.I.C.A.-Medicare	-	8,828	8,828.00
01-390-271-317-218-000	T.R.A.	-	10,098	10,098.00
01-390-271-317-220-000	Health Insurance	-	18,083	18,083.00
01-390-271-317-230-000	Life Insurance	-	92	92.00
01-390-271-317-235-000	Dental Insurance	-	450	450.00
01-390-271-317-240-000	Disability Insurance	-	612	612.00
01-390-271-317-250-000	Retirement Savings Plan	-	1,593	1,593.00
01-390-271-317-251-000	HSA	-	4,004	4,004.00
01-390-271-317-270-000	Workers Compensation	-	450	450.00
01-390-271-317-280-000	Unemployment Compensation	-	58	58.00
01-390-271-317-430-000	Supplies & Materials - Instructional	-	15,960	15,960.00
01-390-279-317-116-000	Managers & Supervisors	-	174,441	174,441.00
01-390-279-317-210-000	F.I.C.A.-Medicare	-	13,345	13,345.00
01-390-279-317-214-000	P.E.R.A.	-	14,081	14,081.00
01-390-279-317-220-000	Health Insurance	-	20,624	20,624.00
01-390-279-317-230-000	Life Insurance	-	304	304.00
01-390-279-317-235-000	Dental Insurance	-	514	514.00
01-390-279-317-240-000	Disability Insurance	-	902	902.00
01-390-279-317-250-000	Retirement Savings Plan	-	2,078	2,078.00
01-390-279-317-251-000	HSA	-	4,748	4,748.00
01-390-279-317-270-000	Workers Compensation	-	680	680.00
01-390-279-317-280-000	Unemployment Compensation	-	87	87.00
01-390-710-317-165-000	School Counselor	-	16,486	16,486.00
01-390-710-317-169-000	Alcohol & Chemical Dep. Counselor	-	16,055	16,055.00
01-390-710-317-210-000	F.I.C.A.-Medicare	-	2,489	2,489.00
01-390-710-317-214-000	P.E.R.A.	-	1,305	1,305.00
01-390-710-317-218-000	T.R.A.	-	1,443	1,443.00
01-390-710-317-220-000	Health Insurance	-	4,348	4,348.00
01-390-710-317-230-000	Life Insurance	-	42	42.00
01-390-710-317-235-000	Dental Insurance	-	108	108.00
01-390-710-317-240-000	Disability Insurance	-	171	171.00
01-390-710-317-250-000	Retirement Savings Plan	-	423	423.00
01-390-710-317-251-000	HSA	-	973	973.00
01-390-710-317-270-000	Workers Compensation	-	127	127.00
01-390-710-317-280-000	Unemployment Compensation	-	16	16.00
01-390-740-317-156-000	School Social Worker	-	16,486	16,486.00
01-390-740-317-210-000	F.I.C.A.-Medicare	-	1,261	1,261.00
01-390-740-317-218-000	T.R.A.	-	1,443	1,443.00
01-390-740-317-220-000	Health Insurance	-	2,583	2,583.00
01-390-740-317-230-000	Life Insurance	-	13	13.00

DocuSign Envelope ID: 531396BD-4EB9-47F0-922F-1D638A2EF627

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-390-740-317-235-000	Dental Insurance	-	64	64.00
01-390-740-317-240-000	Disability Insurance	-	87	87.00
01-390-740-317-250-000	Retirement Savings Plan	-	228	228.00
01-390-740-317-251-000	HSA	-	572	572.00
01-390-740-317-270-000	Workers Compensation	-	64	64.00
01-390-740-317-280-000	Unemployment Compensation	-	8	8.00
01-394-277-317-140-000	Licensed Classroom	-	98,915	98,915.00
01-394-277-317-185-000	Other Salary Pmts - Licensed/Certified	-	2,280	2,280.00
01-394-277-317-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	2,280	2,280.00
01-394-277-317-210-000	F.I.C.A.-Medicare	-	7,916	7,916.00
01-394-277-317-214-000	P.E.R.A.	-	171	171.00
01-394-277-317-218-000	T.R.A.	-	8,854	8,854.00
01-394-277-317-220-000	Health Insurance	-	15,583	15,583.00
01-394-277-317-230-000	Life Insurance	-	79	79.00
01-394-277-317-235-000	Dental Insurance	-	386	386.00
01-394-277-317-240-000	Disability Insurance	-	524	524.00
01-394-277-317-250-000	Retirement Savings Plan	-	1,365	1,365.00
01-394-277-317-251-000	HSA	-	3,432	3,432.00
01-394-277-317-270-000	Workers Compensation	-	404	404.00
01-394-277-317-280-000	Unemployment Compensation	-	51	51.00
01-394-279-317-116-000	Managers & Supervisors	-	174,441	174,441.00
01-394-279-317-210-000	F.I.C.A.-Medicare	-	13,345	13,345.00
01-394-279-317-214-000	P.E.R.A.	-	14,182	14,182.00
01-394-279-317-220-000	Health Insurance	-	19,171	19,171.00
01-394-279-317-230-000	Life Insurance	-	314	314.00
01-394-279-317-235-000	Dental Insurance	-	471	471.00
01-394-279-317-240-000	Disability Insurance	-	907	907.00
01-394-279-317-250-000	Retirement Savings Plan	-	2,128	2,128.00
01-394-279-317-251-000	HSA	-	4,361	4,361.00
01-394-279-317-270-000	Workers Compensation	-	680	680.00
01-394-279-317-280-000	Unemployment Compensation	-	87	87.00
01-394-279-317-401-000	Supplies & Material - NonInstructional	-	18,012	18,012.00
01-394-640-317-145-000	Substitute Teachers	-	2,280	2,280.00
01-394-640-317-210-000	F.I.C.A.-Medicare	-	174	174.00
01-394-640-317-218-000	T.R.A.	-	200	200.00
01-394-640-317-270-000	Workers Compensation	-	9	9.00
01-394-640-317-280-000	Unemployment Compensation	-	1	1.00
01-394-710-317-165-000	School Counselor	-	49,458	49,458.00
01-394-710-317-210-000	F.I.C.A.-Medicare	-	3,784	3,784.00
01-394-710-317-218-000	T.R.A.	-	4,328	4,328.00
01-394-710-317-220-000	Health Insurance	-	7,720	7,720.00
01-394-710-317-230-000	Life Insurance	-	40	40.00
01-394-710-317-235-000	Dental Insurance	-	193	193.00
01-394-710-317-240-000	Disability Insurance	-	262	262.00
01-394-710-317-250-000	Retirement Savings Plan	-	683	683.00
01-394-710-317-251-000	HSA	-	1,716	1,716.00
01-394-710-317-270-000	Workers Compensation	-	193	193.00
01-394-710-317-280-000	Unemployment Compensation	-	25	25.00
01-394-730-317-160-000	Clerical ESPs	-	11,788	11,788.00
01-394-730-317-210-000	F.I.C.A.-Medicare	-	902	902.00
01-394-730-317-214-000	P.E.R.A.	-	884	884.00
01-394-730-317-220-000	Health Insurance	-	2,906	2,906.00
01-394-730-317-230-000	Life Insurance	-	14	14.00
01-394-730-317-235-000	Dental Insurance	-	83	83.00
01-394-730-317-240-000	Disability Insurance	-	55	55.00
01-394-730-317-250-000	Retirement Savings Plan	-	53	53.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-394-730-317-251-000	HSA	-	641	641.00
01-394-730-317-270-000	Workers Compensation	-	46	46.00
01-394-730-317-280-000	Unemployment Compensation	-	6	6.00
01-702-277-317-140-000	Licensed Classroom	-	3,297	3,297.00
01-702-277-317-210-000	F.I.C.A.-Medicare	-	252	252.00
01-702-277-317-218-000	T.R.A.	-	289	289.00
01-702-277-317-220-000	Health Insurance	-	515	515.00
01-702-277-317-230-000	Life Insurance	-	3	3.00
01-702-277-317-235-000	Dental Insurance	-	13	13.00
01-702-277-317-240-000	Disability Insurance	-	17	17.00
01-702-277-317-250-000	Retirement Savings Plan	-	46	46.00
01-702-277-317-251-000	HSA	-	114	114.00
01-702-277-317-270-000	Workers Compensation	-	13	13.00
01-702-277-317-280-000	Unemployment Compensation	-	2	2.00
01-702-640-317-145-000	Substitute Teachers	-	114,000	114,000.00
01-702-640-317-185-000	Other Salary Pmts - Licensed/Certified	-	149,226	149,226.00
01-702-640-317-210-000	F.I.C.A.-Medicare	-	20,083	20,083.00
01-702-640-317-218-000	T.R.A.	-	23,032	23,032.00
01-702-640-317-270-000	Workers Compensation	-	1,027	1,027.00
01-702-640-317-280-000	Unemployment Compensation	-	132	132.00
01-702-640-317-367-000	Staff Development	-	24,054	24,054.00
		$ -	**$ 23,219,680**	**$ 23,219,680.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

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GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: 399

Grant Title: Grow Your Own - Pathways for Adults Grant Manager: Susan Hang

Type of Submission and Amount

[X] New Award Amount: $ 150,000.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	1,500	1,500.00
200 - Employee Benefits	-	-	251	251.00
300 - Purchased Services	-	-	142,700	142,700.00
400 - Supplies and Materials	-	-	5,549	5,549.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 150,000**	**$ 150,000.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	MDE Award	01-006-605-399-370-000	-	150,000	150,000.00
Federal			-	-	-
		Totals	**$ -**	**$ 150,000**	**$ 150,000.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
Elizabeth Lantto - District Controller 11/7/2023 **Date**

DocuSigned by:
Laurel Anderson
Laurel Anderson - Executive Director of Human Resources 11/7/2023 **Date**

Board Approved:

DocuSign Envelope ID: 17FBEE9C-ED54-4C14-A9FF-AA78F90C62BD

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-605-399-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	1,500	1,500.00
01-006-605-399-210-000	F.I.C.A.-Medicare	-	115	115.00
01-006-605-399-218-000	T.R.A.	-	128	128.00
01-006-605-399-270-000	Workers Compensation	-	6	6.00
01-006-605-399-280-000	Unemployment Compensation	-	2	2.00
01-006-605-399-366-000	Business Travel	-	200	200.00
01-006-605-399-389-000	Staff Tuition Reimbursement	-	142,500	142,500.00
01-006-605-399-401-000	Supplies & Material - NonInstructional	-	5,549	5,549.00
		$ -	**$ 150,000**	**$ 150,000.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

DocuSign Envelope ID: 8D5BB814-94F2-47BA-92E0-057F01EB2875

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: 399

Grant Title: Grow Your Own - Pathways for Students Grant Manager: Susan Hang

Type of Submission and Amount

[X] New Award Amount: $ 69,978.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	56,502	56,502.00
200 - Employee Benefits	-	-	10,076	10,076.00
300 - Purchased Services	-	-	200	200.00
400 - Supplies and Materials	-	-	3,200	3,200.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 69,978**	**$ 69,978.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	MDE Award	01-006-605-399-370-399	-	69,978	69,978.00
Federal			-	-	-
		Totals	**$ -**	**$ 69,978**	**$ 69,978.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
Elizabeth Lantto - District Controller 11/7/2023 **Date**

DocuSigned by:
Laurel Anderson
Laurel Anderson - Executive Director of Human Resources 11/7/2023 **Date**

Board Approved:

DocuSign Envelope ID: 8D5BB814-94F2-47BA-92E0-057F01EB2875

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-605-399-186-399	Other Salary Pmts - NonLicensed/NonCertified	-	56,502	56,502.00
01-006-605-399-210-399	F.I.C.A.-Medicare	-	9,188	9,188.00
01-006-605-399-218-399	T.R.A.	-	125	125.00
01-006-605-399-270-399	Workers Compensation	-	670	670.00
01-006-605-399-280-399	Unemployment Compensation	-	93	93.00
01-006-605-399-366-399	Business Travel	-	200	200.00
01-006-605-399-401-399	Supplies & Material - NonInstructional	-	3,200	3,200.00
		$ -	**$ 69,978**	**$ 69,978.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

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GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 | Finance Code: 399

Grant Title: Park Center Senior High BARR Center Network for School Improvement | Grant Manager: Matthew Newell

Type of Submission and Amount

[X] New — Award Amount: $ 2,500.00

[ ] Amended — Existing Amount: _____ — Amended Amount: _____

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and wages	-	-	1,500	1,500.00
200 - Employee Benefits	-	-	244	244.00
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	756	756.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 2,500**	**$ 2,500.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other	Bill and Melinda Gates Foundation Award through BARR Center Inc.	01-388-211-399-099-000	-	2,500	2,500.00
State			-	-	-
Federal			-	-	-
		Totals	**$ -**	**$ 2,500**	**$ 2,500.00**

APPROVALS

DocuSigned by: Elizabeth Lantto — CBE6834EC1B946C...

Elizabeth Lantto - District Controller — 11/10/2023 — **Date**

DocuSigned by: Kelli Parpart — A07764058FCE4A2...

Kelli Parpart - Assistant Superintendent of Secondary Schools — 11/10/2023 — **Date**

Board Approved:

DocuSign Envelope ID: 42CC64D9-C8A2-4A34-890D-A3159039D37D

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-388-211-399-145-000	Substitute Teachers	-	500	500.00
01-388-211-399-185-000	Other Salary Pmts - Licensed/Certified	-	1,000	1,000.00
01-388-211-399-210-000	F.I.C.A.-Medicare	-	115	115.00
01-388-211-399-218-000	T.R.A.	-	122	122.00
01-388-211-399-270-000	Workers Compensation	-	6	6.00
01-388-211-399-280-000	Unemployment Compensation	-	1	1.00
01-388-211-399-430-000	Supplies & Materials - Instructional	-	756	756.00
	Total	**$ -**	**$ 2,500**	**$ 2,500.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

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GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: 401

Grant Title: Title I Grant Manager: Kari Vollrath

Type of Submission and Amount

[X] New Award Amount: $ 3,704,530.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	2,651,961	2,651,961.00
200 - Employee Benefits	-	-	977,569	977,569.00
300 - Purchased Services	-	-	9,603	9,603.00
400 - Supplies and Materials	-	-	21,946	21,946.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	43,451	43,451.00
Totals	**$ -**	**$ -**	**$ 3,704,530**	**$ 3,704,530.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-100-216-401-400-000	-	3,293,642	3,293,642.00
Federal	MDE Award	01-100-216-401-400-011	-	410,888	410,888.00
		Totals	**$ -**	**$ 3,704,530**	**$ 3,704,530.00**

APPROVALS

DocuSigned by: Elizabeth Lantto CBE6834EC1B946C... — **Elizabeth Lantto - District Controller** — 11/6/2023 **Date**

DocuSigned by: Bryan Bass 7633A04D64554A8... — **Bryan Bass - Assistant Superintendent of Equity & Achievement** — 11/6/2023 **Date**

Board Approved:

DocuSign Envelope ID: D5D98AAF-6E5D-44BB-9D37-E1A483AF420C

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-100-216-401-156-637	School Social Worker	-	54,724	54,724.00
01-100-216-401-210-637	F.I.C.A.-Medicare	-	4,187	4,187.00
01-100-216-401-218-637	T.R.A.	-	4,788	4,788.00
01-100-216-401-220-637	Health Insurance	-	16,264	16,264.00
01-100-216-401-230-637	Life Insurance	-	50	50.00
01-100-216-401-235-637	Dental Insurance	-	277	277.00
01-100-216-401-240-637	Disability Insurance	-	290	290.00
01-100-216-401-251-637	HSA	-	3,960	3,960.00
01-100-216-401-270-637	Workers Compensation	-	212	212.00
01-100-216-401-280-637	Unemployment Compensation	-	27	27.00
01-002-216-401-401-638	Supplies & Material - NonInstructional	-	54	54.00
01-002-216-401-430-638	Supplies & Materials - Instructional	-	700	700.00
01-100-216-401-401-638	Supplies & Material - NonInstructional	-	700	700.00
01-171-216-401-401-638	Supplies & Material - NonInstructional	-	400	400.00
01-171-216-401-430-638	Supplies & Materials - Instructional	-	200	200.00
01-172-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	1,000	1,000.00
01-172-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	-	400	400.00
01-172-216-401-210-638	F.I.C.A.-Medicare	-	100	100.00
01-172-216-401-214-638	P.E.R.A.	-	17	17.00
01-172-216-401-218-638	T.R.A.	-	100	100.00
01-172-216-401-270-638	Workers Compensation	-	2	2.00
01-172-216-401-280-638	Unemployment Compensation	-	2	2.00
01-172-216-401-401-638	Supplies & Material - NonInstructional	-	50	50.00
01-172-216-401-430-638	Supplies & Materials - Instructional	-	1,000	1,000.00
01-172-216-401-490-638	Food & Food from Warehouse	-	715	715.00
01-174-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	100	100.00
01-174-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	-	100	100.00
01-174-216-401-210-638	F.I.C.A.-Medicare	-	15	15.00
01-174-216-401-214-638	P.E.R.A.	-	9	9.00
01-174-216-401-218-638	T.R.A.	-	8	8.00
01-174-216-401-270-638	Workers Compensation	-	9	9.00
01-174-216-401-280-638	Unemployment Compensation	-	3	3.00
01-174-216-401-303-638	Federal Contract Under $25,000	-	500	500.00
01-174-216-401-401-638	Supplies & Material - NonInstructional	-	250	250.00
01-174-216-401-430-638	Supplies & Materials - Instructional	-	3,377	3,377.00
01-174-216-401-490-638	Food & Food from Warehouse	-	650	650.00
01-175-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	1,000	1,000.00
01-175-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	-	500	500.00
01-175-216-401-210-638	F.I.C.A.-Medicare	-	150	150.00
01-175-216-401-214-638	P.E.R.A.	-	90	90.00
01-175-216-401-218-638	T.R.A.	-	80	80.00
01-175-216-401-270-638	Workers Compensation	-	90	90.00
01-175-216-401-280-638	Unemployment Compensation	-	30	30.00
01-175-216-401-303-638	Federal Contract Under $25,000	-	350	350.00
01-175-216-401-401-638	Supplies & Material - NonInstructional	-	500	500.00
01-175-216-401-430-638	Supplies & Materials - Instructional	-	999	999.00
01-175-216-401-490-638	Food & Food from Warehouse	-	1,000	1,000.00
01-178-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	1,000	1,000.00
01-178-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	-	1,000	1,000.00
01-178-216-401-210-638	F.I.C.A.-Medicare	-	150	150.00
01-178-216-401-214-638	P.E.R.A.	-	90	90.00
01-178-216-401-218-638	T.R.A.	-	80	80.00
01-178-216-401-270-638	Workers Compensation	-	90	90.00
01-178-216-401-280-638	Unemployment Compensation	-	30	30.00
01-178-216-401-430-638	Supplies & Materials - Instructional	-	163	163.00
01-178-216-401-490-638	Food & Food from Warehouse	-	4,458	4,458.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	100	100.00
01-179-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	-	100	100.00
01-179-216-401-210-638	F.I.C.A.-Medicare	-	15	15.00
01-179-216-401-214-638	P.E.R.A.	-	17	17.00
01-179-216-401-270-638	Workers Compensation	-	9	9.00
01-179-216-401-280-638	Unemployment Compensation	-	3	3.00
01-179-216-401-303-638	Federal Contract Under $25,000	-	935	935.00
01-179-216-401-362-638	Transp.-Depart.	-	500	500.00
01-179-216-401-369-638	Entry Fees/Stu. Trav. All.	-	763	763.00
01-179-216-401-401-638	Supplies & Material - NonInstructional	-	50	50.00
01-179-216-401-430-638	Supplies & Materials - Instructional	-	1,436	1,436.00
01-179-216-401-490-638	Food & Food from Warehouse	-	340	340.00
01-181-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	100	100.00
01-181-216-401-186-638	Other Salary Pmts - NonLicensed/NonCertified	-	100	100.00
01-181-216-401-210-638	F.I.C.A.-Medicare	-	15	15.00
01-181-216-401-214-638	P.E.R.A.	-	17	17.00
01-181-216-401-270-638	Workers Compensation	-	9	9.00
01-181-216-401-280-638	Unemployment Compensation	-	3	3.00
01-181-216-401-303-638	Federal Contract Under $25,000	-	2,200	2,200.00
01-181-216-401-369-638	Entry Fees/Stu. Trav. All.	-	600	600.00
01-181-216-401-401-638	Supplies & Material - NonInstructional	-	100	100.00
01-181-216-401-430-638	Supplies & Materials - Instructional	-	627	627.00
01-181-216-401-490-638	Food & Food from Warehouse	-	700	700.00
01-386-216-401-185-638	Other Salary Pmts - Licensed/Certified	-	900	900.00
01-386-216-401-210-638	F.I.C.A.-Medicare	-	69	69.00
01-386-216-401-218-638	T.R.A.	-	218	218.00
01-386-216-401-270-638	Workers Compensation	-	77	77.00
01-386-216-401-280-638	Unemployment Compensation	-	3	3.00
01-386-216-401-362-638	Transp.-Depart.	-	455	455.00
01-386-216-401-401-638	Supplies & Material - NonInstructional	-	50	50.00
01-386-216-401-430-638	Supplies & Materials - Instructional	-	1,000	1,000.00
01-386-216-401-490-638	Food & Food from Warehouse	-	1,733	1,733.00
01-002-216-401-143-000	Classroom Support Licensed	-	73,119	73,119.00
01-002-216-401-210-000	F.I.C.A.-Medicare	-	5,593	5,593.00
01-002-216-401-218-000	T.R.A.	-	6,398	6,398.00
01-002-216-401-220-000	Health Insurance	-	7,470	7,470.00
01-002-216-401-230-000	Life Insurance	-	24	24.00
01-002-216-401-240-000	Disability Insurance	-	388	388.00
01-002-216-401-250-000	Retirement Savings Plan	-	1,200	1,200.00
01-002-216-401-270-000	Workers Compensation	-	285	285.00
01-002-216-401-280-000	Unemployment Compensation	-	36	36.00
01-100-216-401-895-000	Fed. Indirect Cost Chargeback	-	43,451	43,451.00
01-100-216-401-110-192	Administration/Supervision	-	67,963	67,963.00
01-100-216-401-210-192	F.I.C.A.-Medicare	-	5,199	5,199.00
01-100-216-401-218-192	T.R.A.	-	5,947	5,947.00
01-100-216-401-220-192	Health Insurance	-	9,251	9,251.00
01-100-216-401-230-192	Life Insurance	-	106	106.00
01-100-216-401-235-192	Dental Insurance	-	168	168.00
01-100-216-401-240-192	Disability Insurance	-	360	360.00
01-100-216-401-250-192	Retirement Savings Plan	-	1,000	1,000.00
01-100-216-401-270-192	Workers Compensation	-	265	265.00
01-100-216-401-280-192	Unemployment Compensation	-	34	34.00
01-100-216-401-405-000	Non Instr. Software License Agreements	-	500	500.00
01-171-216-401-143-193	Classroom Support Licensed	-	95,895	95,895.00
01-171-216-401-210-193	F.I.C.A.-Medicare	-	7,336	7,336.00
01-171-216-401-218-193	T.R.A.	-	8,391	8,391.00

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-171-216-401-220-193	Health Insurance	-	18,227	18,227.00
01-171-216-401-230-193	Life Insurance	-	61	61.00
01-171-216-401-235-193	Dental Insurance	-	336	336.00
01-171-216-401-240-193	Disability Insurance	-	508	508.00
01-171-216-401-250-193	Retirement Savings Plan	-	1,728	1,728.00
01-171-216-401-251-193	HSA	-	4,800	4,800.00
01-171-216-401-270-193	Workers Compensation	-	374	374.00
01-171-216-401-280-193	Unemployment Compensation	-	48	48.00
01-172-216-401-140-000	Licensed Classroom	-	57,960	57,960.00
01-172-216-401-161-000	Certified ESPs and Personal Care Assistance	-	67,484	67,484.00
01-172-216-401-210-000	F.I.C.A.-Medicare	-	9,597	9,597.00
01-172-216-401-214-000	P.E.R.A.	-	5,061	5,061.00
01-172-216-401-218-000	T.R.A.	-	5,072	5,072.00
01-172-216-401-220-000	Health Insurance	-	25,603	25,603.00
01-172-216-401-230-000	Life Insurance	-	107	107.00
01-172-216-401-235-000	Dental Insurance	-	1,065	1,065.00
01-172-216-401-240-000	Disability Insurance	-	663	663.00
01-172-216-401-270-000	Workers Compensation	-	489	489.00
01-172-216-401-280-000	Unemployment Compensation	-	63	63.00
01-172-216-401-143-193	Classroom Support Licensed	-	140,218	140,218.00
01-172-216-401-210-193	F.I.C.A.-Medicare	-	10,727	10,727.00
01-172-216-401-218-193	T.R.A.	-	12,269	12,269.00
01-172-216-401-220-193	Health Insurance	-	7,688	7,688.00
01-172-216-401-230-193	Life Insurance	-	84	84.00
01-172-216-401-235-193	Dental Insurance	-	131	131.00
01-172-216-401-240-193	Disability Insurance	-	743	743.00
01-172-216-401-250-193	Retirement Savings Plan	-	2,402	2,402.00
01-172-216-401-251-193	HSA	-	1,872	1,872.00
01-172-216-401-270-193	Workers Compensation	-	547	547.00
01-172-216-401-280-193	Unemployment Compensation	-	70	70.00
01-174-216-401-140-000	Licensed Classroom	-	103,000	103,000.00
01-174-216-401-161-000	Certified ESPs and Personal Care Assistance	-	137,348	137,348.00
01-174-216-401-210-000	F.I.C.A.-Medicare	-	18,387	18,387.00
01-174-216-401-214-000	P.E.R.A.	-	10,302	10,302.00
01-174-216-401-218-000	T.R.A.	-	9,013	9,013.00
01-174-216-401-220-000	Health Insurance	-	44,813	44,813.00
01-174-216-401-230-000	Life Insurance	-	194	194.00
01-174-216-401-235-000	Dental Insurance	-	1,549	1,549.00
01-174-216-401-240-000	Disability Insurance	-	1,275	1,275.00
01-174-216-401-250-000	Retirement Savings Plan	-	4,661	4,661.00
01-174-216-401-251-000	HSA	-	2,112	2,112.00
01-174-216-401-270-000	Workers Compensation	-	938	938.00
01-174-216-401-280-000	Unemployment Compensation	-	120	120.00
01-174-216-401-143-193	Classroom Support Licensed	-	140,265	140,265.00
01-174-216-401-210-193	F.I.C.A.-Medicare	-	10,731	10,731.00
01-174-216-401-218-193	T.R.A.	-	12,274	12,274.00
01-174-216-401-220-193	Health Insurance	-	12,363	12,363.00
01-174-216-401-230-193	Life Insurance	-	85	85.00
01-174-216-401-235-193	Dental Insurance	-	403	403.00
01-174-216-401-240-193	Disability Insurance	-	743	743.00
01-174-216-401-250-193	Retirement Savings Plan	-	1,271	1,271.00
01-174-216-401-270-193	Workers Compensation	-	547	547.00
01-174-216-401-280-193	Unemployment Compensation	-	70	70.00
01-175-216-401-143-000	Classroom Support Licensed	-	133,440	133,440.00
01-175-216-401-161-000	Certified ESPs and Personal Care Assistance	-	46,497	46,497.00
01-175-216-401-210-000	F.I.C.A.-Medicare	-	13,766	13,766.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-175-216-401-214-000	P.E.R.A.	-	3,487	3,487.00
01-175-216-401-218-000	T.R.A.	-	11,677	11,677.00
01-175-216-401-220-000	Health Insurance	-	41,745	41,745.00
01-175-216-401-230-000	Life Insurance	-	150	150.00
01-175-216-401-235-000	Dental Insurance	-	1,203	1,203.00
01-175-216-401-240-000	Disability Insurance	-	953	953.00
01-175-216-401-250-000	Retirement Savings Plan	-	2,904	2,904.00
01-175-216-401-251-000	HSA	-	8,400	8,400.00
01-175-216-401-270-000	Workers Compensation	-	701	701.00
01-175-216-401-280-000	Unemployment Compensation	-	91	91.00
01-175-216-401-143-193	Classroom Support Licensed	-	123,096	123,096.00
01-175-216-401-210-193	F.I.C.A.-Medicare	-	9,417	9,417.00
01-175-216-401-218-193	T.R.A.	-	10,771	10,771.00
01-175-216-401-220-193	Health Insurance	-	10,927	10,927.00
01-175-216-401-230-193	Life Insurance	-	72	72.00
01-175-216-401-235-193	Dental Insurance	-	400	400.00
01-175-216-401-240-193	Disability Insurance	-	653	653.00
01-175-216-401-250-193	Retirement Savings Plan	-	2,056	2,056.00
01-175-216-401-251-193	HSA	-	912	912.00
01-175-216-401-270-193	Workers Compensation	-	480	480.00
01-175-216-401-280-193	Unemployment Compensation	-	62	62.00
01-178-216-401-140-000	Licensed Classroom	-	158,510	158,510.00
01-178-216-401-161-000	Certified ESPs and Personal Care Assistance	-	59,782	59,782.00
01-178-216-401-165-000	School Counselor	-	29,647	29,647.00
01-178-216-401-210-000	F.I.C.A.-Medicare	-	18,967	18,967.00
01-178-216-401-214-000	P.E.R.A.	-	4,484	4,484.00
01-178-216-401-218-000	T.R.A.	-	16,463	16,463.00
01-178-216-401-220-000	Health Insurance	-	38,176	38,176.00
01-178-216-401-230-000	Life Insurance	-	310	310.00
01-178-216-401-235-000	Dental Insurance	-	1,441	1,441.00
01-178-216-401-240-000	Disability Insurance	-	1,314	1,314.00
01-178-216-401-250-000	Retirement Savings Plan	-	379	379.00
01-178-216-401-251-000	HSA	-	3,600	3,600.00
01-178-216-401-270-000	Workers Compensation	-	967	967.00
01-178-216-401-280-000	Unemployment Compensation	-	124	124.00
01-178-216-401-143-193	Classroom Support Licensed	-	144,754	144,754.00
01-178-216-401-210-193	F.I.C.A.-Medicare	-	11,074	11,074.00
01-178-216-401-218-193	T.R.A.	-	12,667	12,667.00
01-178-216-401-220-193	Health Insurance	-	24,966	24,966.00
01-178-216-401-230-193	Life Insurance	-	85	85.00
01-178-216-401-235-193	Dental Insurance	-	470	470.00
01-178-216-401-240-193	Disability Insurance	-	767	767.00
01-178-216-401-250-193	Retirement Savings Plan	-	1,616	1,616.00
01-178-216-401-251-193	HSA	-	6,240	6,240.00
01-178-216-401-270-193	Workers Compensation	-	564	564.00
01-178-216-401-280-193	Unemployment Compensation	-	73	73.00
01-179-216-401-143-000	Classroom Support Licensed	-	125,541	125,541.00
01-179-216-401-161-000	Certified ESPs and Personal Care Assistance	-	43,733	43,733.00
01-179-216-401-210-000	F.I.C.A.-Medicare	-	12,949	12,949.00
01-179-216-401-214-000	P.E.R.A.	-	3,280	3,280.00
01-179-216-401-218-000	T.R.A.	-	10,985	10,985.00
01-179-216-401-220-000	Health Insurance	-	26,373	26,373.00
01-179-216-401-230-000	Life Insurance	-	148	148.00
01-179-216-401-235-000	Dental Insurance	-	995	995.00
01-179-216-401-240-000	Disability Insurance	-	896	896.00
01-179-216-401-250-000	Retirement Savings Plan	-	2,306	2,306.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-179-216-401-251-000	HSA	-	10,440	10,440.00
01-179-216-401-270-000	Workers Compensation	-	659	659.00
01-179-216-401-280-000	Unemployment Compensation	-	84	84.00
01-179-216-401-143-193	Classroom Support Licensed	-	128,603	128,603.00
01-179-216-401-210-193	F.I.C.A.-Medicare	-	10,223	10,223.00
01-179-216-401-218-193	T.R.A.	-	11,692	11,692.00
01-179-216-401-220-193	Health Insurance	-	7,181	7,181.00
01-179-216-401-230-193	Life Insurance	-	85	85.00
01-179-216-401-235-193	Dental Insurance	-	336	336.00
01-179-216-401-240-193	Disability Insurance	-	708	708.00
01-179-216-401-250-193	Retirement Savings Plan	-	2,074	2,074.00
01-179-216-401-270-193	Workers Compensation	-	521	521.00
01-179-216-401-280-193	Unemployment Compensation	-	67	67.00
01-181-216-401-143-000	Classroom Support Licensed	-	47,948	47,948.00
01-181-216-401-161-000	Certified ESPs and Personal Care Assistance	-	109,501	109,501.00
01-181-216-401-210-000	F.I.C.A.-Medicare	-	12,046	12,046.00
01-181-216-401-214-000	P.E.R.A.	-	8,214	8,214.00
01-181-216-401-218-000	T.R.A.	-	4,195	4,195.00
01-181-216-401-220-000	Health Insurance	-	53,451	53,451.00
01-181-216-401-230-000	Life Insurance	-	187	187.00
01-181-216-401-235-000	Dental Insurance	-	1,670	1,670.00
01-181-216-401-240-000	Disability Insurance	-	862	862.00
01-181-216-401-250-000	Retirement Savings Plan	-	2,714	2,714.00
01-181-216-401-251-000	HSA	-	6,192	6,192.00
01-181-216-401-270-000	Workers Compensation	-	633	633.00
01-181-216-401-280-000	Unemployment Compensation	-	82	82.00
01-181-216-401-143-193	Classroom Support Licensed	-	122,326	122,326.00
01-181-216-401-210-193	F.I.C.A.-Medicare	-	9,357	9,357.00
01-181-216-401-218-193	T.R.A.	-	10,703	10,703.00
01-181-216-401-220-193	Health Insurance	-	26,209	26,209.00
01-181-216-401-230-193	Life Insurance	-	85	85.00
01-181-216-401-235-193	Dental Insurance	-	470	470.00
01-181-216-401-240-193	Disability Insurance	-	649	649.00
01-181-216-401-250-193	Retirement Savings Plan	-	1,271	1,271.00
01-181-216-401-251-193	HSA	-	6,720	6,720.00
01-181-216-401-270-193	Workers Compensation	-	547	547.00
01-181-216-401-280-193	Unemployment Compensation	-	77	77.00
01-386-216-401-140-000	Licensed Classroom	-	218,217	218,217.00
01-386-216-401-165-000	School Counselor	-	47,435	47,435.00
01-386-216-401-210-000	F.I.C.A.-Medicare	-	20,323	20,323.00
01-386-216-401-218-000	T.R.A.	-	23,246	23,246.00
01-386-216-401-220-000	Health Insurance	-	32,438	32,438.00
01-386-216-401-230-000	Life Insurance	-	244	244.00
01-386-216-401-235-000	Dental Insurance	-	1,579	1,579.00
01-386-216-401-240-000	Disability Insurance	-	1,407	1,407.00
01-386-216-401-250-000	Retirement Savings Plan	-	2,125	2,125.00
01-386-216-401-270-000	Workers Compensation	-	1,036	1,036.00
01-386-216-401-280-000	Unemployment Compensation	-	133	133.00
01-386-216-401-143-193	Classroom Support Licensed	-	85,737	85,737.00
01-386-216-401-210-193	F.I.C.A.-Medicare	-	6,559	6,559.00
01-386-216-401-218-193	T.R.A.	-	7,502	7,502.00
01-386-216-401-220-193	Health Insurance	-	12,331	12,331.00
01-386-216-401-230-193	Life Insurance	-	61	61.00
01-386-216-401-235-193	Dental Insurance	-	336	336.00
01-386-216-401-240-193	Disability Insurance	-	454	454.00
01-386-216-401-250-193	Retirement Savings Plan	-	1,728	1,728.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-386-216-401-251-193	HSA	-	4,800	4,800.00
01-386-216-401-270-193	Workers Compensation	-	334	334.00
01-386-216-401-280-193	Unemployment Compensation	-	43	43.00
01-100-216-401-185-640	Other Salary Pmts - Licensed/Certified	-	52,818	52,818.00
01-100-216-401-186-640	Other Salary Pmts - NonLicensed/NonCertified	-	30,000	30,000.00
01-100-216-401-210-640	F.I.C.A.-Medicare	-	6,336	6,336.00
01-100-216-401-214-640	P.E.R.A.	-	2,250	2,250.00
01-100-216-401-218-640	T.R.A.	-	4,622	4,622.00
01-100-216-401-270-640	Workers Compensation	-	439	439.00
01-100-216-401-280-640	Unemployment Compensation	-	41	41.00
01-100-216-401-401-640	Supplies & Material - NonInstructional	-	194	194.00
01-100-216-401-303-640	Federal Contract Under $25,000	-	3,300	3,300.00
		-		-
		$ -	**$ 3,704,530**	**$ 3,704,530.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

DocuSign Envelope ID: 45F03551-18CB-46B7-878D-E63EB286A695

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: 401

Grant Title: Title IV Grant Manager: Robin Gunsolus

Type of Submission and Amount

[X] New Award Amount: $ 283,047.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	196,451	196,451.00
200 - Employee Benefits	-	-	55,542	55,542.00
300 - Purchased Services	-	-	4,250	4,250.00
400 - Supplies and Materials	-	-	23,487	23,487.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	3,317	3,317.00
Totals	**$ -**	**$ -**	**$ 283,047**	**$ 283,047.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-006-206-433-400-000	-	165,362	165,362.00
Federal	MDE Award	01-006-206-433-400-011	-	115,937	115,937.00
Federal	MDE Award	01-006-206-433-400-012	-	1,748	1,748.00
		Totals	**$ -**	**$ 283,047**	**$ 283,047.00**

APPROVALS

DocuSigned by: Elizabeth Lantto — 11/6/2023

CBE6834EC1B946C... **Elizabeth Lantto - District Controller** **Date**

DocuSigned by: Bryan Bass — 11/6/2023

7B3C4AD0B3B5A8... **Bryan Bass - Assistant Superintendent of Equity & Achievement** **Date**

Board Approved:

DocuSign Envelope ID: 45F03551-18CB-46B7-878D-E63EB286A695

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-206-433-142-011	Licensed Support	-	84,651	84,651.00
01-006-206-433-210-011	F.I.C.A.-Medicare	-	6,095	6,095.00
01-006-206-433-218-011	T.R.A.	-	6,972	6,972.00
01-006-206-433-220-011	Health Insurance	-	3,930	3,930.00
01-006-206-433-230-011	Life Insurance	-	61	61.00
01-006-206-433-235-011	Dental Insurance	-	336	336.00
01-006-206-433-240-011	Disability Insurance	-	406	406.00
01-006-206-433-250-011	Retirement Savings Plan	-	1,837	1,837.00
01-006-206-433-251-011	HSA	-	720	720.00
01-006-206-433-270-011	Workers Compensation	-	311	311.00
01-006-206-433-280-011	Unemployment Compensation	-	40	40.00
01-006-206-433-142-000	Licensed Support	-	25,938	25,938.00
01-006-206-433-210-000	F.I.C.A.-Medicare	-	2,365	2,365.00
01-006-206-433-218-000	T.R.A.	-	2,705	2,705.00
01-006-206-433-220-000	Health Insurance	-	4,844	4,844.00
01-006-206-433-230-000	Life Insurance	-	23	23.00
01-006-206-433-235-000	Dental Insurance	-	126	126.00
01-006-206-433-240-000	Disability Insurance	-	158	158.00
01-006-206-433-250-000	Retirement Savings Plan	-	750	750.00
01-006-206-433-251-000	HSA	-	1,800	1,800.00
01-006-206-433-270-000	Workers Compensation	-	121	121.00
01-006-206-433-280-000	Unemployment Compensation	-	15	15.00
01-006-206-433-114-190	Instructional Administration	-	49,036	49,036.00
01-006-206-433-210-190	F.I.C.A.-Medicare	-	3,006	3,006.00
01-006-206-433-218-190	T.R.A.	-	4,291	4,291.00
01-006-206-433-220-190	Health Insurance	-	2,238	2,238.00
01-006-206-433-230-190	Life Insurance	-	78	78.00
01-006-206-433-235-190	Dental Insurance	-	101	101.00
01-006-206-433-240-190	Disability Insurance	-	250	250.00
01-006-206-433-250-190	Retirement Savings Plan	-	600	600.00
01-006-206-433-270-190	Workers Compensation	-	191	191.00
01-006-206-433-280-190	Unemployment Compensation	-	25	25.00
01-006-206-433-303-011	Federal Contract Under $25,000	-	2,000	2,000.00
01-006-206-433-114-191	Instructional Administration	-	36,826	36,826.00
01-006-206-433-210-191	F.I.C.A.-Medicare	-	2,512	2,512.00
01-006-206-433-218-191	T.R.A.	-	3,221	3,221.00
01-006-206-433-220-191	Health Insurance	-	4,441	4,441.00
01-006-206-433-230-191	Life Insurance	-	62	62.00
01-006-206-433-235-191	Dental Insurance	-	81	81.00
01-006-206-433-240-191	Disability Insurance	-	188	188.00
01-006-206-433-250-191	Retirement Savings Plan	-	480	480.00
01-006-206-433-270-191	Workers Compensation	-	144	144.00
01-006-206-433-280-191	Unemployment Compensation	-	18	18.00
01-007-206-433-430-000	Supplies & Materials - Instructional	-	138	138.00
01-007-206-433-430-011	Supplies & Materials - Instructional	-	80	80.00
01-007-206-433-405-000	Non Instr. Software License Agreements	-	1,788	1,788.00
01-001-206-433-465-011	Non-Instructional Tech Devices	-	158	158.00
01-001-206-433-465-000	Non-Instructional Tech Devices	-	2,686	2,686.00
01-001-206-433-406-000	Instructional Software License Agreements	-	6,000	6,000.00
01-002-206-433-369-000	Entry Fees/Stu. Trav. All.	-	1,000	1,000.00
01-002-206-433-430-000	Supplies & Materials - Instructional	-	323	323.00
01-002-206-433-430-011	Supplies & Materials - Instructional	-	38	38.00
01-004-206-433-466-012	Instructional Tech Devices	-	1,748	1,748.00
01-004-206-433-466-011	Instructional Tech Devices	-	4,985	4,985.00
01-004-206-433-466-000	Instructional Tech Devices	-	5,036	5,036.00
01-003-206-433-430-000	Supplies & Materials - Instructional	-	327	327.00

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Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-015-206-433-430-000	Supplies & Materials - Instructional	-	180	180.00
01-003-206-433-366-000	Business Travel	-	1,250	1,250.00
01-006-206-433-895-011	Fed. Indirect Cost Chargeback	-	3,317	3,317.00
		$ -	**$ 283,047**	**$ 283,047.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

DocuSign Envelope ID: 2ADCB996-3153-4A60-A041-2E38DBD57811

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: 699

Grant Title: NWSISD ZW Magnet School Grant Grant Manager: Katharine Dwyer

Type of Submission and Amount

[X] New Award Amount: $ 337,660.00

[ ] Amended Existing Amount: _____ Amended Amount: _____

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and wages	-	-	155,874	155,874.00
200 - Employee Benefits	-	-	50,549	50,549.00
300 - Purchased Services	-	-	51,412	51,412.00
400 - Supplies and Materials	-	-	51,644	51,644.00
500 - Capital Expenditures	-	-	3,732	3,732.00
Other Expenses	-	-	24,449	24,449.00
Totals	**$ -**	**$ -**	**$ 337,660**	**$ 337,660.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	US Dept of Ed through NWSISD	01-181-605-699-405-000	-	337,660	337,660.00
		Totals	**$ -**	**$ 337,660**	**$ 337,660.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
CBE6834EC1B946C...
Elizabeth Lantto - District Controller 10/31/2023 **Date**

DocuSigned by:
Bryan Bass
7B5A61D94B3A8...
Bryan Bass - Assistant Superintendent of Equity & Achievement 10/31/2023 **Date**

Board Approved:

DocuSign Envelope ID: 2ADCB996-3153-4A60-A041-2E38DBD57811

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-181-605-699-142-000	Licensed Support	-	151,848	151,848.00
01-181-605-699-185-000	Other Salary Pmts - Licensed/Certified	-	4,026	4,026.00
01-181-605-699-210-000	F.I.C.A.-Medicare	-	11,924	11,924.00
01-181-605-699-218-000	T.R.A.	-	13,639	13,639.00
01-181-605-699-220-000	Health Insurance	-	14,476	14,476.00
01-181-605-699-230-000	Life Insurance	-	121	121.00
01-181-605-699-235-000	Dental Insurance	-	672	672.00
01-181-605-699-240-000	Disability Insurance	-	775	775.00
01-181-605-699-250-000	Retirement Savings Plan	-	3,456	3,456.00
01-181-605-699-251-000	HSA	-	4,800	4,800.00
01-181-605-699-270-000	Workers Compensation	-	608	608.00
01-181-605-699-280-000	Unemployment Compensation	-	78	78.00
01-181-605-699-303-000	Federal Contract Under $25,000	-	25,000	25,000.00
01-181-605-699-367-000	Staff Development	-	6,412	6,412.00
01-181-605-699-368-000	Fed. Reimbursed, Out-of-State Travel	-	10,000	10,000.00
01-181-605-699-369-000	Entry Fees/Stu. Trav. All.	-	10,000	10,000.00
01-181-605-699-405-000	Non Instr. Software License Agreements	-	1,800	1,800.00
01-181-605-699-406-000	Instructional Software License Agreements	-	685	685.00
01-181-605-699-430-000	Supplies & Materials - Instructional	-	17,646	17,646.00
01-181-605-699-466-000	Instructional Tech Devices	-	9,315	9,315.00
01-181-605-699-401-000	Supplies & Material - NonInstructional	-	22,198	22,198.00
01-181-605-699-540-000	Equipment	-	3,732	3,732.00
01-181-605-699-820-000	Dues, Memberships, Licenses & Certain Fees	-	1,420	1,420.00
01-181-605-699-895-000	Fed. Indirect Cost Chargeback	-	23,029	23,029.00
	Total	**$ -**	**$ 337,660**	**$ 337,660.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

DocuSign Envelope ID: 023B6C42-77C5-46B8-B19F-33CA39F2F346

GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information

Fiscal Year: 23-24 Finance Code: Multiple

Grant Title: Long-Term Facilities Maintenance Grant Manager: Dale Carlstrom

Type of Submission and Amount

[X] New Award Amount: $ 21,655,012.00

[ ] Amended Existing Amount: Amended Amount:

Expenditure Budget Summary

Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and wages	-	-	-	-
200 - Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	-	-
500 - Capital Expenditures	-	-	21,655,012	21,655,012.00
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 21,655,012**	**$ 21,655,012.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local	Local Levy	05-005-865-384-001-000	-	21,655,012	21,655,012.00
State			-	-	-
Federal			-	-	-
Other			-	-	-
		Totals	**$ -**	**$ 21,655,012**	**$ 21,655,012.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
Elizabeth Lantto - District Controller 11/9/2023 **Date**

DocuSigned by:
John Morstad - Executive Director, Finance and Operations 11/7/2023 **Date**

Board Approved:

DocuSign Envelope ID: 023B6C42-77C5-46B8-B19F-33CA39F2F346

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
05-005-865-347-522-000	Physical Hazards	-	$229,000	229,000.00
05-005-865-349-522-000	Other Hazardous Materials	-	95,000	95,000.00
05-005-865-352-522-000	Environmental Health and Safety Management	-	500,000	500,000.00
05-005-865-358-522-000	Asbestos Removal and Encapsulation	-	320,000	320,000.00
05-005-865-363-522-000	Fire Safety	-	669,500	669,500.00
05-005-865-368-522-000	Building Envelope	-	1,493,432	1,493,432.00
05-005-865-369-522-000	Building Hardware and Equipment	-	786,168	786,168.00
05-005-865-370-522-000	Electrical	-	2,104,701	2,104,701.00
05-005-865-379-522-000	Interior Surfaces	-	1,420,955	1,420,955.00
05-005-865-380-522-000	Mechanical Systems	-	6,073,226	6,073,226.00
05-005-865-381-522-000	Plumbing	-	925,358	925,358.00
05-005-865-382-522-000	Professional Services and Salary	-	1,014,524	1,014,524.00
05-005-865-383-522-000	Roof Systems	-	2,500,000	2,500,000.00
05-005-865-384-522-000	Site Projects	-	3,523,148	3,523,148.00
	Total	**$ -**	**$ 21,655,012**	**$ 21,655,012.00**

Procedures to be followed:

A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.

B) The grant manager must approve all transactions relating to this project.

C) Existing requisitioning and purchasing procedures will be followed. A BA 9 Voucher Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.

D) Reporting - The grant manager is responsible for all reporting requirements.

E) Cut-off Dates: Orders against the 2023-2024 school year are to be issued after July 1, 2023. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2023 or after, for which the goods/services and invoice have been received and processed by June 30, 2024.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2024. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Personnel – Tuesday, November 21, 2023

Licensed Personnel

Retirements

Catherine Ungs, Willow Lane, DAPE, full-time, employment date 8/25/97, effective 12/20/23

Resignations

Hannah Van Skiba, ESC, Licensed School Nurse, full-time, employment date 6/21/21, effective 11/3/23

ADD Jacob Cavanaugh, Brooklyn Middle, Science, full-time, employment date 8/28/23, effective 11/22/23

Leaves of Absence

Lisa Chang, ESC, Director, full-time, effective 10/23/23
Nathan Croaker, Osseo Middle, Phy Ed, full-time, effective 10/25/23
Rachel Farber, Birch Grove, Occupational Therapy, full-time, effective 11/8/23
Melody Hahn-Merges, Oakview, Social Worker, full-time, effective 10/25/23
Kristian Happe, Elm Creek, Gifted Ed, full-time, effective 11/13/23
Melissa Henderson, ESC, Coordinator, Full-time, effective 11/7/23
Mark Otis, 279Online, Counselor, full-time, effective 11/13/23
Leona Santillan, ESC, Staff Development Assessment Specialist, full-time, effective 11/8/23
Duane Wardally, ESC, Director, full-time, effective 11/2/23

ADD Rachel O'Neill, Osseo Senior, Special Education, full-time, effective 11/15/23

Returning from Leave

Lindsay Benting, Osseo Middle, English, full-time, effective 11/13/23
Ashley Ebnet, Basswood, RN, full-time, effective 11/1/23
Jill Frey, Rushcreek, Grade 1, full-time, effective 11/13/23
Jaquinetta Mitchell, Osseo Senior, English, full-time, effective 10/30/23
Jennifer Ottinger, Rice Lake, grade 4, full-time, effective 10/30/23
Allison Sirvoy, Zanewood, Academic Support, full-time, effective 11/1/23
Rachael Steffen, Basswood, grade 1, full-time, effective 11/1/23
Timothy Theisen, Osseo Senior, Social Studies, full-time, effective 11/3/23
Tyler Velasco, Northview Middle, Math, full-time, effective 10/26/23

Employment

Brooke Dahl, Brooklyn Middle, Continuous Building Substitute, full-time, temporary, effective 11/8/23
Sarah Granrud, 279Online, Speech Language Pathologist, .4 FTE, part-time, effective 10/30/23
Elijah Lewis, Zanewood, Continuous Building Substitute, full-time, temporary, effective 11/8/23
Cynthia Loftsgard, Osseo Senior, Special Education, full-time, temporary, effective 11/20/23
Daniel Perzel, Osseo Middle, Physical Education, full-time, temporary, effective 10/26/23

ADD James Landsberger, Cedar Island/Elm Creek, Occupational Therapist, full-time, temporary, effective 11/21/23

Change of Status

Julieanne Haecherl, Fernbrook/Rush Creek, Phy Ed/DAPE .8 FTE, part-time to .9 FTE, part-time, effective 8/28/23
Abigail Lewis, Osseo Senior, English, full-time, temporary to Continuous Building Substitute, full-time, temporary, effective 10/30/23
Samantha Peterson, ESC, Registered Nurse to School Nurse, full-time, effective 10/16/23

Position Ending

ADD Daniel Perzel, Osseo Middle, Physical Education, full-time, temporary, effective 11/27/23

Nonlicensed Personnel

Retirements

Thomas Leiter, Oak View, Custodian, full-time, employment date 8/28/17, effective 12/1/23
Amanda Nickel, Maple Grove Middle, AESP - IIA, full-time, employment date 11/28/00, effective 12/19/23
Beth Palmer, Basswood, Due Process/Special Ed ESP, part-time, employment date 9/8/92, effective 2/16/24
Jana Vaughan, Fair Oaks, Instructional ESP, part-time, employment date 9/24/99, effective 11/30/23
ADD Lisa Grant, Rush Creek, Kidstop Instructor, full-time, employment date 1/20/05, effective 11/8/23
ADD Terri Moe, OEC, Vocational Trainer/Special Ed ESP, part-time, employment date 4/9/07, effective 1/5/24

Resignations

Oluwagbemiga Akiyode, Weaver Lake, Kidstop ESP, part-time, employment date 10/23/23, effective 10/23/23
Jenna Berning, Rush Creek, Four Star Kidstop Instructor, part-time, employment date 6/6/06, effective 11/1/23, currently on leave
Darius Brown, Palmer Lake, Custodian, full-time, employment date 10/26/15, effective 9/18/23
Emily Burbach, Fair Oaks, Library Media/Clerical ESP, part-time, employment date 9/6/22, effective date 11/22/23
Amanda Erler, Enrollment Center, AESP - IIIB, full-time, employment date 10/19/23, effective 11/17/23
Deneshia Hammick, Osseo Senior, Special Ed ESP, part-time, employment date 10/16/23, effective 10/27/23
Bhagyashri Kshirsagar, Rush Creek, Kidstop ESP, part-time, employment date 4/11/23, effective 11/17/23
Lamis Kiwan, Basswood, EL/Clerical ESP, part-time, employment date 1/17/23, effective date 11/17/23
Heather Kuecker, Rice Lake, Four Star Kidstop Instructor, full-time, employment date 10/23/23, effective 11/1/23
Annette Larson, Osseo Senior, Due Process/Instructional ESP, part-time, employment date 9/5/23, effective 11/16/23
Bryan Nielson, Special Ed ESP, part-time, employment date 9/5/23, effective 11/3/23
Susan Perkins, Weaver Lake, Kidstop ESP, part-time, employment date 10/5/23, effective 10/20/23
Xouang Vang, Edinbrook, Instructional/Clerical ESP, part-time, employment date 1/13/20, effective 11/10/23
Anna Votava, Osseo Middle, Special Ed ESP, part-time, employment date 1/30/20, effective 10/27/23
ADD Shannon Lund, Enrollment Center, Community Education Program Manager, full-time, employment date 6/13/16, effective 12/1/33

Leave of Absence

Rhonda Haymer, Transportation ESP, part-time, effective 10/25/23
Lori Mayer, Osseo Senior, Clerical ESP, part-time, effective 10/26/23
Elizabeth Melby, Fair Oaks, Clerical ESP. part time, effective 11/7/23
Anthony Peoples, Zanewood, Custodian, full-time, effective 9/29/23
Catherine Petzel, Birch Grove, Instructional ESP, Part-time, effective 10/30/2023
Nina Stauffacher, ESC, Info Tech ESP, full-time, effective 11/7/23
ADD Sharon Boufford, Woodland, Special Ed ESP, part-time, effective 11/16/23
ADD Alexis Feig, Elm Creek, Nutrition Assistant, part-time, effective 11/16/23

Returning from Leave

Peggy Horejsh, Cedar Island, Assistant school nutrition manager, part-time, effective 11/7/23
Thomas Madden, Waver Lake, Custodian, full-time, effective 10/30/23

Personnel – Tuesday, November 21, 2023

Returning from Leave, continued
Anthony Peoples, Zanewood, Custodian, full-time, effective 11/3/23
ADD Melissa Henderson, ESC, Coordinator, full-time, effective 11/17/23
ADD Lori Mayer, Osseo Senior, Clerical ESP, part-time, effective 11/15/23

Employment
Sinahi Aguirre, Enrollment Center, AESP IIIB, full-time, temporary, effective 10/23/23
Mary Cameron, ARB-ECFE, ECFE ESP, part-time, effective 10/31/23
Kari Carlson, ESC, AESP VB, full-time, effective 11/1/23
Alexandra Ditter, Rush Creek, Four Star Kidstop Instructor, full-time, effective 11/16/23
Lucy Hansen, Osseo Senior, Nutrition Assistant, part-time, effective 11/9/23
Gideon Heroux, Maple Grove Senior, Parking Lot and Hall Monitor ESP, part-time, effective 10/30/23
Albert Huff, Maple Grove Senior, Custodian, full-time, effective 11/19/23
Zenia Jackson, Edinbrook, Kidstop ESP, part-time, effective 11/6/23
Doug Jacobson, Elm Creek, Custodian, part-time, effective 11/27/23
Rhianna Lees, OEC, Special Ed/Vocational Trainer ESP, part-time, effective date 11/6/23
Douglas Lopez, ESC, Custodian, full-time, effective 11/7/23
Hannah Painter, Rush Creek, Special Ed ESP, part-time, effective 11/9/23
Brianna Reichert, ESC, AESP-V-B, full-time, effective 11/13/23
Nancy Riesgraf, Fair Oaks, Title I/Clerical ESP, full-time, temporary, effective 11/8/23
Agyare Samuels, Woodland, Kidstop ESP, part-time, effective 11/1/23
Sydeny Searle, Oak View, Instructional ESP, part-time, temporary, effective 10/30/23
Caeli Slattery, ESC, Community Education Program Manager, full-time, effective 11/13/23
Kara Thao, Elm Creek, Kidstop ESP, part-time, effective 11/20/23
Ava Vang, Weaver Lake, Kidstop ESP, part-time, effective 12/4/23
Pa Hua Vang, ESC, Info Tech ESP, part-time, effective 10/30/23
David Wilson, ESC, Bus ESP, part-time, effective 10/30/23
Gary Zahler, ESC, Bus ESP, part-time, effective 11/13/23
Douglas Zimmerman, Osseo Senior, Nutrition Assistant, part-time, effective 11/6/23
ADD Edson Alexis, ESC, Custodian, full-time, effective 11/20/23
ADD Theresa Davis, Osseo Middle, Nutrition Assistant, part-time, effective 11/27/23
ADD Kaitlyn Johnson, Oak View, Kidstop ESP, part-time, effective 11/20/23
ADD Elizabeth Oakland, ESC, Custodian, full-time, effective 11/20/23
ADD Larrijha Riser-Blackman, Brooklyn Middle, Nutrition Assistant, part-time, effective 11/16/23
ADD Ashley Stoeberl, Fair Oaks, Library Media/Clerical ESP, part-time, effective 11/27/23
ADD Alice Vah, Weaver Lake, Kidstop ESP, part-time, effective 11/20/23

Change of Status
Lindsey Lamb, Osseo Middle, Special Ed ESP, part-time to AESP IIA full-time, effective 10/30/23
Eric Stern, ESC, Info Tech ESP, part-time, temporary to part-time, effective 11/1/23

Terminations
Leng Pha, Basswood, Special Ed ESP, full-time, employment date 9/5/00, effective 10/25/23

Position Ending
ADD Margaux Wegscheid, Fair Oaks, Instructional ESP, part-time, temporary, effective 11/1/23

CERTIFICATE REGARDING CONTEST OF SPECIAL ELECTION

The undersigned, being the duly qualified and acting Clerk of Independent School District No. 279 (Osseo Area Schools), Minnesota attests and certifies that I have not been served with a notice of contest of the special election held on November 7, 2023, as of the date hereof, **said date being more than seven days after the canvass of votes of the special election**.

WITNESS my hand officially as Clerk this 22nd day of November, 2023.

_____
School District Clerk

OSSEO AREA SCHOOLS

ISD 279

ADMINISTRATIVE SERVICES MEMORANDUM

TO: Dr. Kim Hiel, Superintendent

FROM: John Morstad, Executive Director of Finance and Operations

SUBJECT: Ewald Consulting Contract

DATE: November 21, 2023

Recommendation

I recommend that Osseo Area Schools enter into a one-year contract for government relations services with Ewald Consulting for the period from January 1, 2024 through December 31, 2024.

Background

The current contract for services with Ewald Consulting expires on December 31, 2023. An increase of 4% to the cost is being proposed. All other terms remain the same.

The proposed services are delineated in the contract and are performed by Valerie Dosland who serves as the district's lobbyist. Some examples of how these services have supported Osseo Area Schools:

- Facilitate, develop and work to strengthen the district's relationship with their legislative delegation and key policymakers
- Look for and/or create opportunities to influence legislation and provide public testimony
- Monitor hearings, legislation, bill introductions and look specifically to ways it would impact the school district
- Provide ways for Osseo to have a voice on issues different than a statewide organization can provide or upon which a statewide organization may not take a stand

Ewald Consulting

Proposal to Provide Government Relations Services to the Osseo School District

October 2023

Contact:
Valerie Dosland
Director of Government Relations
Ewald Consulting
10 West End
1601 Utica Ave S, Suite 213
Minneapolis, MN 55416
Mobile: (612) 490-3052
Email: valeried@ewald.com

Summary:

Ewald Consulting (EC) proposes to provide government relations services to the Osseo School District from January 1, 2024 through December 31, 2024.

Overview of Proposed Services:

Policy Development

- Meet regularly with the school district to develop and implement goals and objectives.
- Work closely with the school district to develop strategies for addressing legislative and policy issues.
- Assist in preparation of necessary policy statements and position papers.

Lobbying, Monitoring, and Tracking

- Draft and introduce bills and amendments as appropriate.
- Direct lobbying on issues identified by the school district.
- Regularly monitor and update bills of interest to the school district.
- Establish system for tracking and monitoring legislation of interest to the school district.

Relationship Building

- Develop and implement strategies to strengthen relationships within the Minnesota Legislature and Governor's office.
- Work closely with the school district to ensure a coordinated message around the district's legislative platform including assistance with Legislative Calls to Action as appropriate.
- Establish relationships with legislative leadership in the House and Senate and the Governor's office.

Program Management

- Establish regular legislative meetings and updates as determined by the school district.
- Prepare final legislative report and participate in Government Relations program review.

Communications

- Communicate regularly with key contact persons as determined by the school district.
- Submit bill tracking information in a timely manner.
- Fax/email/call regular and emergency reports to lead contact and others as appropriate.

Scope of Services:

Ewald Consulting (EC) agrees to provide Government Relations Services to the Osseo School District from January 1, 2024 through December 31, 2024.

Fees:

The fees for the services described in this document are $25,390.56 to be paid $2,115.88 per month, payable on the 15th day of each month of the contract.

This fee includes normal travel expenses within the Minneapolis-St. Paul area. Out-state travel will be billed at the IRS rate. Out-of-pocket expenses when agreed upon in advance shall be paid by the Osseo School District.

Extension, Renewal or Cancellation:

Ewald Consulting agrees to provide a proposal for renewal of this contract sixty days prior to the expiration of the contract.

This contract is cancelable by either party with 30 days written notice.

Agreed to by:

EWALD CONSULTING:

_____ _____

David Ewald Date
President

OSSEO SCHOOL DISTRICT:

_____ _____

John Morstad Date
Director of Finance

A LEGENCE Company

1331 Tyler Street NE, Suite 101
Minneapolis, MN 55413
ics-builds.com
(763) 354-2670

November 14, 2023

Board of Education
ISD #279 – Osseo Area Schools
11200 93rd Ave. N
Maple Grove, MN 55369

Re: ISD #279 – Osseo Area Schools
Rush Creek Elementary School Alterations/Mechanical Upgrades

Dear Board Members,

At 2:00 p.m. on Thursday, October 26, 2023 we received ten (10) bids for the above-mentioned project. A copy of the bid tabulation is enclosed for your review.

ICS has reviewed the bids received for the above-referenced project and the apparent low responsible bidder is within the project budget. We have contacted the apparent low bidder, Cool Air Mechanical Inc., and have confirmed that their bid is valid. Our itemized recommendation is as follows:

Base Bid: - Recommendation: Accept	$3,788,000.00
Alternate No. 1A: Tracer Controls - Recommendation: Accept	$487,000.00
Alternate No. 1B: EcoStruxure Controls - Recommendation: Do Not Accept	$500,000.00
Alternate No. 1C: Alerton Controls - Recommendation: Do Not Accept	$574,000.00
Alternate No. 2: Fire Alarm Devices - Recommendation: Accept	$21,000.00

We recommend that the district enter into a contract with Cool Air Mechanical, Inc. of Ham Lake, MN for the total bid amount of Four Million Two Hundred Ninety-Six Thousand Dollars and No/Cents ($4,296,000.00).

Upon board action, we will draft a contract reflecting this amount to the contractor. Enclosed are copies of the official bid tabulation, bid forms, and bid securities. Please contact us at 763-354-2670 should you have any questions regarding this recommendation.

Regards,

Evan Johnson

Evan Johnson
Project Manager

EJ/ag
Enclosures
cc: file

Rush Creek Elementary School
Alterations and Mechnical Upgrades
OWNER: ISD #279 - Osseo Area Schools
OWNER'S REPRESENTATIVE: ICS
ARCHITECT/ENGINEER: ATS&R

Rush Creek Elementary School
Alterations and Mechanical Upgrades

BID TABULATIONS
October 26, 2023 @ 2:00 p.m.

Single Prime

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Cool Air Mechanical, Inc. 1544 134th Avenue NE Ham Lake, MN 55304 763-205-0821	Ebert, Inc. 23350 County Road 10 Corcoran, MN 55357 763-498-7844	Construction Results Corp. 5465 Highway 169 North Plymouth, MN 55442 763-559-1100	Versacon, Inc. 9443 Science Center Drive Minneapolis, MN 55428 763-391-5610	Morcon Construction Co., Inc. 5151 Industrial Blvd. NE Fridley, MN 55421 763-546-6066	BCI Construction, Inc. 7135 5th Avenue NE Sauk Rapids, MN 56379 320-393-3185	Brennan Construction of MN, Inc. 3255 Garfield Ave., Suite 200 Minneapolis, MN 55408 507-625-5417	KUE Contractors, Inc. 130 Central Avenue South Watkins, MN 55389 320-764-2525	Rochon Corp. 28 2nd Street NW Suite 200 Osseo, MN 55369 763-559-9393	CM Construction Company, Inc. 12215 Nicollet Ave. South Burnsville, MN 55337 952-895-8223
BID SECURITY	X	X	X	X	X	X	X	X	X	X
ADDENDA REC'D.	X	X	X	X	X	X	X	X	X	X
MN Responsible Contractor	X	X	X	X	X	X	X	X	X	X
BASE BID	$3,788,000.00	$4,033,000.00	$4,064,440.00	$4,075,000.00	$4,124,000.00	$4,195,000.00	$4,327,000.00	$4,349,230.00	$4,512,000.00	$4,258,800.00
ALTERNATES										
Alt. No. 1A: Tracer Controls	$487,000.00	$523,900.00	$505,000.00	$525,000.00	$528,000.00	$515,000.00	$530,000.00	$551,250.00	$515,000.00	$512,800.00
Alt. No. 1B: EcoStruxure Controls	$500,000.00	$524,500.00	$518,000.00	$537,000.00	$526,000.00	$528,000.00	$544,000.00	$572,250.00	$510,000.00	No Bid
Alt. No. 1C: Alerton Controls	$574,000.00	$618,100.00	$611,000.00	$627,000.00	$599,000.00	$622,000.00	$641,000.00	$621,600.00	$590,000.00	$620,000.00
Alt. No. 2: Fire Alarm Devices	$21,000.00	$21,900.00	$27,500.00	$23,000.00	$23,000.00	$30,000.00	$23,000.00	$29,166.00	$24,000.00	$23,800.00

(Bidder shall copy this form on his own letterhead.) Do Not Back Side Bid Form - Single Sided Only.

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: Cool Air Mechanical
1544 134th Ave NE
Ham Lake, MN 55304

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

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the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

three million, seven hundred eighty eight dollars (Amount In Words) $ 3,788,000.00 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 487,000.00

Alternate 1B - EcoStruxure Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 500,000.00

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ [redacted] 574,000.00

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 21,000.00

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1,2,3

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 20 23.

Legal Name of Firm: Cool Air Mechanical, Inc.

Street Address: 1544 134th Ave NE

City: Ham Lake State: MN Zip Code: 55304

Phone Number: 763-205-0821 Fax Number:

E-Mail Address: rod@coolairmechanical.com

Prime Contact: Rod Charlton

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

Cool Air Mechanical, Inc., Minnesota, Charles Worms, Chris Worms

Signature: Tyler Halgren

Name (Typed or Printed): Tyler Halgren

Title: Estimator

END OF DOCUMENT

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ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek ES Alterations & Mech Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA.** "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer: Tyler Halgren	**Printed Name:** Tyler Halgren
Title: Estimator	**Date:** 10/26/23
Company Name: Cool Air Mechanical	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

UNITED FIRE & CASUALTY COMPANY 118 Second Avenue SE, PO Box 73909
Cedar Rapids, Iowa 52407-3909 319-399-5700

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Cool Air Mechanical, Inc.
1544 134th Ave NE
Ham Lake, MN 55304

SURETY:
(Name, legal status and principal place Of Business)
United Fire & Casualty Company
118 Second Avenue SE
P.O. Box 73909
Cedar Rapids, IA 52407

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)

Osseo Area Schools ISD #279
11200 93rd Ave. N
Maple Grove, MN 55369

BOND AMOUNT: Five Percent (5%) of the Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)

Rush Creek Elementary School Mechanical Upgrades - Project No. 22084

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **23rd** day of **October** **2023**

(Witness)

Cool Air Mechanical, Inc.
(Principal)
(Seal)

(Title) Charles L. Worms President

UNITED FIRE & CASUALTY COMPANY

Rita Carlson
(Witness)

(Surety) **John C. Klein**
(Seal)

Attorney in Fact
(Title)

The language in this document conforms exactly to the language used in AIA Document A310 2010 edition.

CONT0525 (072010)

UNITED FIRE & CASUALTY COMPANY
CORPORATE SEAL
January 2, 1946
CEDAR RAPIDS IOWA

INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

STATE OF
COUNTY OF

On this _____ day of _____, _____, before me personally appeared _____ to me known to be the person _____ described in and who executed the forgoing bond, and acknowledged that _____ he _____ executed the same as _____ free act and deed.

_____ Notary Public

CORPORATION ACKNOWLEDGMENT

STATE OF MINNESOTA
COUNTY OF Anoka

On this 26th day of October, 2023, before me personally came Charles L. Worms to me known, who being by me duly sworn, did depose and say; that he is the President of Cool Air Mechanical, Inc., the corporation described in and which executed the above instrument; that he knows the seal of said corporation; affixed by order of the Board of Directors of said corporation, and that he signed his name thereto by like order.

TYLER R. HALGREN
NOTARY PUBLIC
MINNESOTA
My Commission Expires 1/31/28

_____ Notary Public

SURETY ACKNOWLEDGMENT

STATE OF MINNESOTA
COUNTY OF HENNEPIN

On this 23rd day of October, 2023, before me appeared JOHN C. KLEIN to me personally known, who, being duly sworn, did say that he is the Attorney-in-Fact of United Fire & Casualty Company of Cedar Rapids, IA that the seal affixed to the foregoing instrument is the corporation seal of said corporation; that the said instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors; and he did also acknowledge that he executed the said instrument as the free act and deed of said Company.

RITA MARGARET CARLSON
NOTARY PUBLIC
MINNESOTA
MY COMMISSION EXPIRES JAN. 31, 2025

_____ Notary Public

UNITED FIRE & CASUALTY COMPANY, CEDAR RAPIDS, IA
UNITED FIRE & INDEMNITY COMPANY, WEBSTER, TX
FINANCIAL PACIFIC INSURANCE COMPANY, LOS ANGELES, CA
CERTIFIED COPY OF POWER OF ATTORNEY
(original on file at Home Office of Company – See Certification)

Inquiries: Surety Department
118 Second Ave SE
Cedar Rapids, IA 52401

KNOW ALL PERSONS BY THESE PRESENTS, That United Fire & Casualty Company, a corporation duly organized and existing under the laws of the State of Iowa; United Fire & Indemnity Company, a corporation duly organized and existing under the laws of the State of Texas; and Financial Pacific Insurance Company, a corporation duly organized and existing under the laws of the State of California (herein collectively called the Companies), and having their corporate headquarters in Cedar Rapids, State of Iowa, does make, constitute and appoint

JOHN C. KLEIN, STEPHEN M. KLEIN, KRISTIN M. BAKOS, JILL M. LOWDER, CHRISTINE SCOTT, WENDY SCHMID, EMILY TSCHIMPERLE, TRACY CHEHOSKI, RITA CARLSON, KARLA DEUTSCH-HUNT, MICHAEL ZAHN, KERRI HATTON-RUDNIK, LYNN DVERGSTEN, EACH INDIVIDUALLY

their true and lawful Attorney(s)-in-Fact with power and authority hereby conferred to sign, seal and execute in its behalf all lawful bonds, undertakings and other obligatory instruments of similar nature provided that no single obligation shall exceed $100,000,000.00 and to bind the Companies thereby as fully and to the same extent as if such instruments were signed by the duly authorized officers of the Companies and all of the acts of said Attorney, pursuant to the authority hereby given and hereby ratified and confirmed.

The Authority hereby granted is continuous and shall remain in full force and effect until revoked by United Fire & Casualty Company, United Fire & Indemnity Company, and Financial Pacific Insurance Company.

This Power of Attorney is made and executed pursuant to and by authority of the following bylaw duly adopted by the Boards of Directors of United Fire & Casualty Company, United Fire & Indemnity Company, and Financial Pacific Insurance Company.

"Article VI – Surety Bonds and Undertakings"

Section 2, Appointment of Attorney-in-Fact. "The President or any Vice President, or any other officer of the Companies may, from time to time, appoint by written certificates attorneys-in-fact to act in behalf of the Companies in the execution of policies of insurance, bonds, undertakings and other obligatory instruments of like nature. The signature of any officer authorized hereby, and the Corporate seal, may be affixed by facsimile to any power of attorney or special power of attorney or certification of either authorized hereby; such signature and seal, when so used, being adopted by the Companies as the original signature of such officer and the original seal of the Companies, to be valid and binding upon the Companies with the same force and effect as though manually affixed. Such attorneys-in-fact, subject to the limitations set of forth in their respective certificates of authority shall have full power to bind the Companies by their signature and execution of any such instruments and to attach the seal the Companies thereto. The President or any Vice President, the Board of Directors or any other officer of the Companies may at any time revoke all power and authority previously given to any attorney-in-fact.

IN WITNESS WHEREOF, the COMPANIES have each caused these presents to be signed by its vice president and its corporate seal to be hereto affixed this 1st day of December, 2014

UNITED FIRE & CASUALTY COMPANY
UNITED FIRE & INDEMNITY COMPANY
FINANCIAL PACIFIC INSURANCE COMPANY

By: Dennis J. Richmann
Vice President

State of Iowa, County of Linn, ss:

On 1st day of December, 2014, before me personally came Dennis J. Richmann to me known, who being by me duly sworn, did depose and say; that he resides in Cedar Rapids, State of Iowa; that he is a Vice President of United Fire & Casualty Company, a Vice President of United Fire & Indemnity Company, and a Vice President of Financial Pacific Insurance Company the corporations described in and which executed the above instrument; that he knows the seal of said corporations; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporations and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporations.

Judith A. Jones
Iowa Notarial Seal
Commission number 173041
My Commission Expires 4/23/2024

Judith A Jones
Notary Public
My commission expires: 4/23/2024

I, Mary A. Bertsch, Assistant Secretary of United Fire & Casualty Company and Assistant Secretary of United Fire & Indemnity Company, and Assistant Secretary of Financial Pacific Insurance Company, do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Section of the bylaws and resolutions of said Corporations as set forth in said Power of Attorney, with the ORIGINALS ON FILE IN THE HOME OFFICE OF SAID CORPORATIONS, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

In testimony whereof I have hereunto subscribed my name and affixed the corporate seal of the said Corporations this 23rd day of October, 2023.

By: Mary A Bertsch
Assistant Secretary,
UF&C & UF&I & FPIC

BPOA0049 1217

COOL AIR MECHANICAL, INC.

Project Name:	Rush Creek Elementart School Mechanical Upgrades			
SUBCONTRACTOR/VENDOR	ADDRESS	SCOPE OF WORK	CONTACT	PHONE NUMBER
J A Dalsin	2830 South 20th Avenue Minneapolis, MN 55407	Roofing	Shane Burns	612-729-9334
Choice Electrical	3080 4th Ave E, Shakopee, MN 55379	Electrical		952-445-2625
Frontier Fire Protection	550 County Road D West, Ste 18 New Brighton, MN 55112	Fire Protection	Ben Foster	651-797-9448
Reinhardt & Sons	P.O Box 270287 Minneapolis, MN 55427-0287	Tackable Wall Coverings & Paint	Duwaine Reinhardt	612-760-2868
SMB	9380 Central Ave NE, Suite 120, Blaine, MN 55434	Test & Balance	Mark Cotroneo	763-398-3284
KMS	3648 Snelling Ave South Minneapolis, MN 55406	Duct Cleaning & Coating	Lisa Owen	612-895-5572
Red Cedar Steel	4621 Domain Drive Menomonie, WI 54751	Structrual Steel		715-235-0618
CAM	1544 134TH AVE NE HAM LAKE, MN 55304	Plumbing	Rod Charlton	763-205-0840
CAM	1544 134TH AVE NE HAM LAKE, MN 55304	HVAC Sheet Metal	Rod Charlton	763-205-0840
CAM	1544 134TH AVE NE HAM LAKE, MN 55304	Hydronic PIPING	Rod Charlton	763-205-0840
Thermech	7400 49th Ave N New Hope, MN 55428	Insulation	Amy Jones	763-498-4725

Trane	775 Vandalia Street St Paul, MN 55114	Controls	Grant Stanton	612-581-6768
CAM	1544 134TH AVE NE HAM LAKE, MN 55304	ACT Ceilings	Rod Charlton	763-205-0840

EBERT CONSTRUCTION
23350 COUNTY ROAD 10 CORCORAN, MINNESOTA 55357
EST. 1968
PH (763) 498. 7844 FX (763) 498. 9951 (800) 627. 1669

(Bidder shall copy this form on his own letterhead.) Do Not Back Side Bid Form - Single Sided Only.

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: Ebert Inc dba Ebert Companies
23350 County Rd 10
Corcoran, MN 55357

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

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the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

Four million thirty three thousand (Amount In Words) $ 4,033,000 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ ~~511,100~~ 523,900

Alternate 1B - EcoStruxure Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 524,500

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 618,100

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 21,900

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1,2,3

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 20 23.

Legal Name of Firm: Ebert Inc dba Ebert Companies

Street Address: 23350 County Rd 10

City: Corcoran State: MN Zip Code: 55357

Phone Number: 763-498-7844 Fax Number: 763-498-9951

E-Mail Address: mebert@ebertcompanies.com

Prime Contact: Markus Ebert

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

Ebert Inc dba Ebert Companies — Minnesota

Gregory Ebert - President — Markus Ebert - Vice President / Secretary

Signature:

Name (Typed or Printed): Markus Ebert

Title: Vice President / Secretary

END OF DOCUMENT

© Copyright Armstrong Torseth Skold & Rydeen, Inc.

ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek Elementary School Alteration & Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA.** "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Markus Ebert
Title: Vice President / Secretary	**Date:** October 26, 2023
Company Name: Ebert Inc dba Ebert Companies	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Rush Creek Elementary School Alteration & Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed
Schahn Const	Ham Lake, MN	Masonry
Superior Iron	Elk River, MN	Steel
Minnesota Acoustics	Maple Grove, MN	ACT
Wasche Commercial	East Bethel, MN	Painting
Frontier Fire Protection	New Brighton, MN	Sprinkler

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Markus Ebert
Title: Vice President / Secretary	**Date:** October 26, 2023
Company Name: Ebert Inc dba Ebert Companies	

ATTACHMENT A-2

ADDITIONAL SUBCONTRACTORS LIST

PRIME CONTRACTOR TO SUBMIT AS SUBCONTRACTORS ARE ADDED TO THE PROJECT

PROJECT TITLE: Rush Creek Elementary School Alteration & Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 5. ... If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. ...

Additional Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed

*Attach additional sheets as needed for submission of all additional subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-2	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All additional subcontractors listed on Attachment A-2 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Markus Ebert
Title: Vice President / Secretary	**Date:** October 26, 2023
Company Name: Ebert Inc dba Ebert Companies	

MERCHANTS BONDING COMPANY™
MERCHANTS BONDING COMPANY (MUTUAL) P.O. BOX 14498, DES MOINES, IOWA 50306-3498
PHONE: (800) 678-8171 FAX: (515) 243-3854

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Ebert, Inc. dba Ebert Companies
23350 County Road 10
Corcoran, MN 55357

SURETY:
(Name, legal status and principal place of business)
Merchants Bonding Company (Mutual)
A Corporation
6700 Westown Parkway, West Des Moines, IA 50266

OWNER:
(Name, legal status and address)

Osseo Area Schools ISD #279
11200 93rd Ave. N
Maple Grove, MN 55369

BOND AMOUNT: Five Percent (5%) of the Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)

Rush Creek ES Mechanical Upgrades - Maple Grove, MN

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **13th** day of **October** **2023**

	Ebert, Inc. dba Ebert Companies
(Witness)	*(Principal)* *(Seal)*
	Markus Ross Ebert **Vice President & Secretary**
	(Title)
(Witness)	Merchants Bonding Company (Mutual)
	(Surety) *(Seal)*
	(Title) **Stephen M Klein** **Attorney-In-Fact**

CON 0657 (2/15) Printed in cooperation with American Institute of Architects (AIA). The language in this document conforms exactly to the language used in AIA Document A310-Bid Bond-2010

ACKNOWLEDGMENT OF INDIVIDUAL

State of _____)
) ss.
County of _____)

ACKNOWLEDGMENT OF PRINCIPAL

On this _____ day of _____, _____, before me personally appeared _____, known to me to be the individual whose name is subscribed on this bond form, who acknowledged that this bond was executed for the purposes therein contained.

Notary Seal

_____
Notary Public

ACKNOWLEDGMENT OF PARTNERSHIP

State of _____)
) ss.
County of _____)

ACKNOWLEDGMENT OF PRINCIPAL

On this _____ day of _____, _____, before me personally appeared _____, known to me to be a partner in the partnership whose name is subscribed on this bond form, who acknowledged to me that the bond was executed on behalf of the partnership for the purposes therein contained.

Notary Seal

_____
Notary Public

ACKNOWLEDGMENT OF CORPORATION

State of Minnesota)
) ss.
County of Hennepin)

ACKNOWLEDGMENT OF PRINCIPAL

On this 13th day of Oct 2023 before me personally appeared **Markus Ross Ebert**, who acknowledged that he or she is the **Vice President** of a corporation whose name is subscribed on this bond form, and that, as a corporate officer, he or she is authorized to execute the bond for the purposes therein contained.

Notary Seal

CANDACE LEE GREEN
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2027

Candace Green
Notary Public

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
) ss.
County of Hennepin)

ACKNOWLEDGMENT OF SURETY

On this **13th** day of **October**, **2023** before me personally appeared **Stephen M Klein**, who acknowledged that he or she is the attorney in fact who is authorized on behalf of **Merchants Bonding Company**, corporation, on the behalf of the corporation.

Notary Seal

KARLA J DEUTSCH HUNT
NOTARY PUBLIC
MINNESOTA
MY COMMISSION EXPIRES JAN. 31, 2027

Karla Deutsch Hunt
Notary Public

MERCHANTS BONDING COMPANY™

POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Aileen Geving; Chase Stoneback; Christine Scott; Christopher James; Dee Ann Briegel; Gregg K Boomgard; James Erickson; Janet L Roth; John C Klein; Karla Deutsch Hunt; Kerri Hatton-Rudnik; Kim Neary; Kristin B Schiferl; Kristin M Bakos; Larry Sumbs; Lynn M Dvergsten; Michael Zahn; Rita Carlson; Stephen M Klein; Susan A Rieschl; Tracy Chehoski; Wendy M Schmid

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and aut hority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 12th day of September , 2023 .

MERCHANTS NATIONAL BONDING, INC. INCORPORATED -o- 2003

MERCHANTS BONDING COMPANY (MUTUAL) INCORPORATED -o- 1933

MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

By Larry Taylor
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 12th day of September 2023 , before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

NOTARIAL SEAL IOWA
Kim Lee
Commission Number 702737
My Commission Expires
April 14, 2024

Kim Lee
Notary Public

(Expiration of notary's commission does not invalidate this instrument)

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this **13th** day of **October** , **2023** .

MERCHANTS NATIONAL BONDING, INC. INCORPORATED -o- 2003

MERCHANTS BONDING COMPANY (MUTUAL) INCORPORATED -o- 1933

William Warner Jr.
Secretary

DEPARTMENT OF HUMAN RIGHTS

EQUAL PAY
CERTIFICATE OF COMPLIANCE

The Commissioner of the Minnesota Department of Human Rights by the signature below attests that **EBERT CONSTRUCTION, INC.** is hereby certified as a contractor under the Minnesota Human Rights Act, § 363A.44.

Certificate start date: **July 26, 2022**

Certificate expiration date: **July 25, 2026**

Minnesota Department of Human Rights

FOR THE DEPARTMENT BY:

Rebecca Lucero, Commissioner

Construction Results Corporation
Trusted Commercial & Industrial General Contractor

5465 Hwy 169 North
Plymouth, MN 55442

763-559-1100 Phone
763-553-0494 Fax

ConstructionResults.com

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: Construction Results Corporation
5465 Highway 169 North
Plymouth, MN 55442

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

DOCUMENT 00 41 00

the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

FOUR MILLION SIXTY FOUR THOUSAND FOUR HUNDRED FORTY — $ 4,064,440

(Amount In Words) (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 505,000

Alternate 1B - EcoStruxure Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 518,000

Alternate 1C - Alerton Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 611,000

Alternate 2 - Fire Alarm Devices: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 27,500

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1, 2, 3

© Copyright Armstrong Torseth Skold & Rydeen, Inc.

DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26 day of October, 20 23.

Legal Name of Firm: Construction Results Corporation

Street Address: 5465 Hwy 169 North

City: Plymouth State: MN Zip Code: 55442

Phone Number: 763-559-1100 Fax Number: 763-553-0494

E-Mail Address: jeff.skoog@constructionresults.com

Prime Contact: Jeff Skoog

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

Mike Luurtsema President

John Snyder Secretary

Signature:

Name (Typed or Printed): Jeff Skoog

Title: Vice President

END OF DOCUMENT

© Copyright Armstrong Torseth Skold & Rydeen, Inc.

ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Osseo - Rush Creek ES Alterations and Mech Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA**. "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION.**

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Jeff Skoog
Title: Vice President	**Date:** 10/26/23
Company Name: Construction Results Corporation	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Osseo - Rush Creek ES Alterations and Mech Upgrades

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed
JOHN A DAHLIN	2830 20TH SOUTH AVE MINNEAPOLIS, MN	ROOFING
WASCHE COMMERCIAL FINISHES	21335 ABERDEEN STR NE EAST BETHEL, MN	PAINT & WALLCOVERING
KRAFT MECH. LLC	2415 VENTURA DR WOODBURY MN	MECHANICAL

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Jeff Skoog
Title: Vice President	**Date:** 10/26/23
Company Name: Construction Results Corporation	

ATTACHMENT A-2

ADDITIONAL SUBCONTRACTORS LIST

PRIME CONTRACTOR TO SUBMIT AS SUBCONTRACTORS ARE ADDED TO THE PROJECT

PROJECT TITLE: Osseo - Rush Creek ES Alterations and Mech Upgrades

Minn. Stat. § 16C.285, Subd. 5. … If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. …

Additional Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed

*Attach additional sheets as needed for submission of all additional subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-2	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All additional subcontractors listed on Attachment A-2 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Jeff Skoog
Title: Vice President	**Date:** 10/26/23
Company Name: Construction Results Corporation	

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)
Construction Results Corporation

5465 Hwy 169 North
Plymouth, MN 55442

SURETY:
(Name, legal status and principal place of business)
Old Republic Surety Company
445 S. Moorland Road, Suite 200
Brookfield, WI 53005

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD #279 Osseo Area Schools
11200 93rd Avenue North
Maple Grove, MN 55369
BOND AMOUNT: ***FIVE PERCENT OF AMOUNT BID***

PROJECT:
(Name, location or address, and Project number, if any)
Rush Creek Elementary School Mechanical Upgrades

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **26th** day of **October** **2023**

(Witness)	**Construction Results Corporation**
	(Principal) *(Seal)*
	Vice President
	(Title)
(Witness)	**Old Republic Surety Company**
	(Surety) *(Seal)*
	(Title) **Thomas O. Chambers, Attorney-in-Fact**

OLD REPUBLIC SURETY COMPANY CORPORATE SEAL 182

Init.
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OLD REPUBLIC SURETY COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That OLD REPUBLIC SURETY COMPANY, a Wisconsin stock insurance corporation, does make, constitute and appoint:

THOMAS O. CHAMBERS, TODD SCHAAP, ERIC A. OLSON

of FRANKSVILLE, WI

its true and lawful Attorney(s)-in-Fact, with full power and authority for and on behalf of the company as surety, to execute and deliver and affix the seal of the company thereto (if a seal is required), bonds, undertakings, recognizances or other written obligations in the nature thereof, ***(other than bail bonds, bank depository bonds, mortgage deficiency bonds, mortgage guaranty bonds, guarantees of installment paper and note guaranty bonds, self-insurance workers compensation bonds guaranteeing payment of benefits, or black lung bonds),*** as follows:

ALL WRITTEN INSTRUMENTS

and to bind OLD REPUBLIC SURETY COMPANY thereby, and all of the acts of said Attorneys-in-Fact, pursuant to these presents, are ratified and confirmed. This appointment is made under and by authority of the board of directors at a special meeting held on February 18, 1982.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following resolutions adopted by the board of directors of the OLD REPUBLIC SURETY COMPANY on February 18,1982.

RESOLVED that, the president, any vice-president or assistant vice president, in conjunction with the secretary or any assistant secretary, may appoint attorneys-in-fact or agents with authority as defined or limited in the instrument evidencing the appointment in each case, for and on behalf of the company to execute and deliver and affix the seal of the company to bonds, undertakings, recognizances, and suretyship obligations of all kinds; and said officers may remove any such attorney-in-fact or agent and revoke any Power of Attorney previously granted to such person.

RESOLVED FURTHER, that any bond, undertaking, recognizance, or suretyship obligation shall be valid and binding upon the Company

(i) when signed by the president, any vice president or assistant vice president, and attested and sealed (if a seal be required) by any secretary or assistant secretary; or

(ii) when signed by the president, any vice president or assistant vice president, secretary or assistant secretary, and countersigned and sealed (if a seal be required) by a duly authorized attorney-in-fact or agent; or

(iii) when duly executed and sealed (if a seal be required) by one or more attorneys-in-fact or agents pursuant to and within the limits of the authority evidenced by the Power of Attorney issued by the company to such person or persons.

RESOLVED FURTHER that the signature of any authorized officer and the seal of the company may be affixed by facsimile to any Power of Attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the company; and such signature and seal when so used shall have the same force and effect as though manually affixed.

IN WITNESS WHEREOF, OLD REPUBLIC SURETY COMPANY has caused these presents to be signed by its proper officer, and its corporate seal to be affixed this 30th day of August, 2022.

Karen J. Haffner
Assistant Secretary

OLD REPUBLIC SURETY COMPANY

Alan Pavlic
President

STATE OF WISCONSIN, COUNTY OF WAUKESHA - SS

On this 30th day of August, 2022, personally came before me, Alan Pavlic and Karen J Haffner, to me known to be the individuals and officers of the OLD REPUBLIC SURETY COMPANY who executed the above instrument, and they each acknowledged the execution of the same, and being by me duly sworn, did severally depose and say: that they are the said officers of the corporation aforesaid, and that the seal affixed to the above instrument is the seal of the corporation, and that said corporate seal and their signatures as such officers were duly affixed and subscribed to the said instrument by the authority of the board of directors of said corporation.

Kathryn R. Pearson
Notary Public

My Commission Expires: September 28, 2026

(Expiration of notary's commission does not invalidate this instrument)

CERTIFICATE

I, the undersigned, assistant secretary of the OLD REPUBLIC SURETY COMPANY, a Wisconsin corporation, CERTIFY that the foregoing and attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolutions of the board of directors set forth in the Power of Attorney, are now in force.

20-0011

Signed and sealed at the City of Brookfield, WI this 26th day of October, 2023.

Karen J. Haffner
Assistant Secretary

ORSC 22262 (3-06)

SHOREWEST SURETY SERVICES, INC.

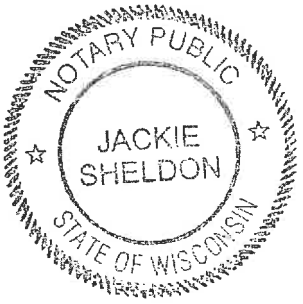
STATE OF WISCONSIN)

COUNTY OF **Racine**)

ON THIS **26th** day of **October**, **2023**, before me, a notary public, within and for said County and State, personally appeared **Thomas O. Chambers** to me personally known, who being duly sworn, upon oath did say that he is the Attorney-in-Fact of and for the **Old Republic Surety Company**, a corporation of **Wisconsin**, created, organized and existing under and by virtue of the laws of the State of **Wisconsin**; that the corporate seal affixed to the foregoing within instrument is the seal of the said Company; that the seal was affixed and the said instrument was executed by authority of its Board of Directors; and the said **Thomas O. Chambers** did acknowledge that he/she executed the said instrument as the free act and deed of said Company.

Jackie Sheldon

Jackie Sheldon
Notary Public, **Racine** County, Wisconsin
My Commission Expires **2/13/2027**



DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: Versacon Inc.
9443 Science Center Dr
Minneapolis, MN 55428

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

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the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

four million seventy five thousand dollars (Amount in Words) $ 4,075,000 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 525,000

Alternate 1B - EcoStruxure Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 537,000

Alternate 1C - Alerton Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 627,000

Alternate 2 - Fire Alarm Devices: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 23,000

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1, 2, 3

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 2023.

Legal Name of Firm: Versacon Inc.

Street Address: 9443 Science Center Dr

City: Minneapolis State: MN Zip Code: 55428

Phone Number: (763) 391-5610 Fax Number: (763) 391-5611

E-Mail Address: czierhut@versaconinc.com

Prime Contact: Charles Zierhut

Bidder is: (Check One)

[ ] Individual [ ] Partnership [✓] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

Versacon Inc., MN, Charles Zierhut, President and Secretary

Signature:

Name (Typed or Printed): Charles Zierhut

Title: President

END OF DOCUMENT

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ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek Elementary School Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** ... any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project...	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA.** "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION.**

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Charles Zierhut
Title: President	**Date:** 10/26/2023
Company Name: Versacon Inc.	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

AIA® Document A310™ – 1970

Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we
(Here insert full name and address or legal title of Contractor)
Versacon, Inc.
9443 Science Center Drive
Minneapolis, MN 55428

as Principal, hereinafter called the Principal, and
(Here insert full name and address or legal title of Surety)
Fidelity and Deposit Company of Maryland
1299 Zurich Way, 5th Floor
Schaumburg, IL 60196-1056

a corporation duly organized under the laws of the State of **Illinois**
as Surety, hereinafter called the Surety, are held and firmly bound unto
(Here insert full name and address or legal title of Owner)
ISD #279 - Osseo Public Schools
11200 - 93rd Ave. N.
Maple Grove, MN 55369

as Obligee, hereinafter called the Obligee, in the sum of **Five Percent (5%) of the Amount of the Bid** Dollars ($ **5%**), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for
(Here insert full name, address and description of project)
Rush Creek Elementary School Renovations and Mechanical Upgrades for a school

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this **26th** day of **October, 2023**

Michelle Bartlett
(Witness)

Versacon, Inc.
(Principal) (Seal)

(Title) Charles Zierhut, President

Fidelity and Deposit Company of Maryland
(Surety)

(Witness)

(Title) **Name Alemdar Attorney-in-Fact** *(Seal)*

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INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

STATE OF _____

ss

COUNTY OF _____

On the _____ day of _____, _____, before me personally appeared

_____ to me known to be the person(s) described in and who executed the foregoing instrument, as Principal(s), and acknowledged to me that __he__ executed the same as his/her/their free act and deed.

_____

(Notary Seal)

CORPORATE ACKNOWLEDGMENT

STATE OF Minnesota

ss

COUNTY OF Hennepin

On the **26th** day of **October**, **2023**, before me personally appeared Charles Zierhut to me known, who being by me duly sworn, did say that he/she is the President of **Versacon, Inc.**, the corporation described in and which executed the foregoing instrument; that he/she knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the board of directors of said corporation; and that he/she signed his/her name thereto by like order

Kristin Forness

(Notary Seal)

KRISTIN FORNESS
NOTARY PUBLIC
MINNESOTA
My Commission Expires 1/31/2027

ACKNOWLEDGMENT OF CORPORATE SURETY

STATE OF MINNESOTA

ss

COUNTY OF **Washington**

On the **26th** day of **October**, **2023**, before me personally appeared **Name Alemdar** to me known, who being duly sworn, did say that he/she is the aforesaid officer or attorney-in-fact of the **Fidelity and Deposit Company of Maryland** a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by the aforesaid officer, by authority of its board of directors; and the aforesaid officer acknowledged said instrument to be the free act and deed of said corporation.

Melissa M. Nordin

(Notary Seal)

MELISSA M. NORDIN
Notary Public - Minnesota
My Commission Expires
January 31, 2025

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by **Robert D. Murray, Vice President**, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint **Alan STARKS, Alexandra KISSELL, Tyler GERADS, Jeffrey SETTEM, Name ALEMDAR and Melissa M. NORDIN, all of EDEN PRAIRIE, MINNESOTA,** its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: **any and all bonds and undertakings,** and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said **ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND**, this 12th day of April, A.D. 2022.

ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND

By: Robert D. Murray
Vice President

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 12th day of April, A.D. 2022, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Robert D. Murray, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Constance A. Dunn, Notary Public
My Commission Expires: July 9, 2023

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify of revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 26th day of October, 2023.

By: Mary Jean Pethick
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
Ph: 800-626-4577

If your jurisdiction allows for electronic reporting of surety claims, please submit to:
reportsfclaims@zurichna.com

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

MORCON CONSTRUCTION

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: MORCON CONSTRUCTION CO., INC.
5151 INDUSTRIAL BLVD NE
FRIDLEY, MN 55421

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

© Copyright Armstrong Torseth Skold & Rydeen, Inc.

the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

FOUR MILLION ONE HUNDRED TWENTY FOUR THOUSAND $ 4,124,600,00

(Amount In Words) (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 528,000,00

Alternate 1B - EcoStruxure Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 526,000,00

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 599,000.00

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 23,000.00

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1 - 10/9/2023, 2 - 10/16/2023, 3 - 10/19/2023

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26TH day of OCTOBER, 20 23.

Legal Name of Firm: MORCON CONSTRUCTION CO., INC.

Street Address: 5151 INDUSTRIAL BLVD NE

City: FRIDLEY State: MN Zip Code: 55421

Phone Number: 763-546-6066 Fax Number: 763-546-3129

E-Mail Address: JROERICK@MORCON.COM

Prime Contact: JEFF ROERICK

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

MORCON CONSTRUCTION CO,. INC. IS A CORPORATION IN THE STATE OF MINNESOTA
JERRY JULLIE IS PRESIDENT AND SECRETARY

Signature:

Name (Typed or Printed): TONY PETERSON

Title: VICE PRESIDENT

END OF DOCUMENT

© Copyright Armstrong Torseth Skold & Rydeen, Inc.

ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: RUSH CREEK ELEMENTARY SCHOOL MECHANICAL UPGRADES

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA**. "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** TONY PETERSON
Title: VICE PRESIDENT	**Date:** 10-26-2023
Company Name: MORCON CONSTRUCTION CO., INC.	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: RUSH CREEK ELEMENTARY SCHOOL MECHANICAL UPGRADES

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed
SUPERIOR	ELK RIVER, MN	STEEL INSTALL
JA DALSIN ROOFING	MINNEAPOLIS, MN	ROOFING
ACOUSTICS ASSOCIATES	BROOKLYN PARK, MN	ACOUSTICAL CEILING
EL JAY PLUMBING + HEATING	ST. CLOUD, MN	MECHANICAL
AUGUSTA ELECTRICAL	ST. CLOUD, MN	ELECTRICAL

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1

By signing this document I certify that I am an owner or officer of the company, and I swear under oath that:

All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.

Authorized Signature of Owner or Officer:	**Printed Name:** TONY PETERSON
Title: VICE PRESIDENT	**Date:** 10-26-2023
Company Name: MORCON CONSTRUCTION CO., INC.	

ATTACHMENT A-2

ADDITIONAL SUBCONTRACTORS LIST

PRIME CONTRACTOR TO SUBMIT AS SUBCONTRACTORS ARE ADDED TO THE PROJECT

PROJECT TITLE: RUSH CREEK ELEMENTARY SCHOOL MECHANICAL UPGRADES

Minn. Stat. § 16C.285, Subd. 5. ... If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. ...

Additional Subcontractor Names* (Legal name of company as registered with the Secretary of State)	**Company Address**	**Work To Be Performed**

*Attach additional sheets as needed for submission of all additional subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-2	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All additional subcontractors listed on Attachment A-2 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** TONY PETERSON
Title: VICE PRESIDENT	**Date:** 10-26-2023
Company Name: MORCON CONSTRUCTION CO., INC.	

DEPARTMENT OF HUMAN RIGHTS

WORKFORCE
CERTIFICATE OF COMPLIANCE

The Commissioner of the Minnesota Department of Human Rights by the signature below attests that **MORCON CONSTRUCTION, INC.** is hereby certified as a contractor under the Minnesota Human Rights Act, § 363A.

Certificate start date: **5/4/2022**

Certificate expiration date: **5/3/2026**

Minnesota Department of Human Rights

FOR THE DEPARTMENT BY:

Rebecca Lucero, Commissioner

AN EQUAL OPPORTUNITY EMPLOYER
540 Fairview Ave N, Suite 201 • St. Paul, MN 55104 • Tel 651.539.1100
MN Relay 711 or 1.800.627.3529 • Toll Free 1.800.657.3704 • mn.gov/mdhr

DEPARTMENT OF HUMAN RIGHTS

EQUAL PAY
CERTIFICATE OF COMPLIANCE

The Commissioner of the Minnesota Department of Human Rights by the signature below attests that **MORCON CONSTRUCTION, INC.** is hereby certified as a contractor under the Minnesota Human Rights Act, § 363A.44.

Certificate start date: **July 6, 2022**

Certificate expiration date: **July 5, 2026**

Minnesota Department of Human Rights

FOR THE DEPARTMENT BY:

Rebecca Lucero, Commissioner

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)
Morcon Construction Co., Inc.

5151 Industrial Boulevard N.E.
Fridley, MN 55421

SURETY:
(Name, legal status and principal place of business)
Liberty Mutual Insurance Company
175 Berkeley Street
Boston, MA 02116

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD No. 279, Osseo Area Schools
11200 93rd Avenue North
Maple Grove, MN 55369

BOND AMOUNT: **Five Percent of the Total Amount Bid (5%)**

PROJECT:
(Name, location or address, and Project number, if any)
Osseo-Rush Creek ES Alterations and Mech Upgrades

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **18th** day of **October, 2023**

(Witness)

(Witness) **Joseph Cardinal**

Morcon Construction Co., Inc.
(Principal) *(Seal)*
By:
(Title) TONY PETERSON, VICE PRESIDENT

Liberty Mutual Insurance Company
(Surety) *(Seal)*
By: Melinda C. Blodgett
(Title) **Melinda C. Blodgett, Attorney-in-Fact**

LIBERTY MUTUAL INSURANCE COMPANY INCORPORATED 1912 MASSACHUSETTS
Seal No. 5520

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.

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061110

ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF Minnesota)

COUNTY OF Anoka)

On this 18th day of October, in the year 2023, before me personally appeared Tony Peterson, Vice President of Morcon Construction Co., Inc., known to me to be the person whose name is subscribed to the instrument, and acknowledge that he/she executed the same.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

KELLIE MICHELLE SYHRE
NOTARY PUBLIC - MINNESOTA
My Commission Expires Jan. 31, 2027

Kellie Syhre
Kellie Syhre, Notary Public

My Commission Expires: 1/31/2027

ACKNOWLEDGEMENT OF SURETY

STATE OF Minnesota)

COUNTY OF Hennepin)

On this 18th day of October, in the year 2023, before me personally come(s) Melinda C. Blodgett, Attorney-in-Fact of Liberty Mutual Insurance Company, with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is the Attorney-in-Fact of Liberty Mutual Insurance Company, the company described in and which executed the within instrument; that he/she know(s) the corporate seal of such Company; and that the seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said Company, and that he/she signed said instrument as Attorney-in-Fact of the said Company by like order.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

Joseph Cardinal, Notary Public

JOSEPH DAVID CARDINAL
Notary Public
Minnesota
My Commission Expires Jan. 31, 2028

My Commission Expires: January 31, 2028

Liberty Mutual SURETY

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

Certificate No: **8210698 - 190054**

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Brian J. Oestreich, Colby D White, Emily White, Joshua R. Loftis, Lin Ulven, Melinda C. Blodgett, Michelle Morrison, Nathan Weaver, Nicole Stillings, R. C. Bowman, R. W. Frank, Rachel Thomas, Ross S. Squires, Sandra M. Engstrum, Sarah Dragt, Ted Jorgensen, Tina Domask

all of the city of Minneapolis state of MN each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 31st day of August, 2023.

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

By: _____
David M. Carey, Assistant Secretary

State of PENNSYLVANIA
County of MONTGOMERY ss

On this 31st day of August, 2023 before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.

Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2025
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: _____
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV – OFFICERS: Section 12. Power of Attorney.
Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII – Execution of Contracts: Section 5. Surety Bonds and Undertakings.
Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this **18th** day of **October**, **2023**.

By: _____
Renee C. Llewellyn, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

BCI
CONSTRUCTION, INC.

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: BCI Construction, Inc.
7135 - 5th Avenue NE
Sauk Rapids, MN 56379

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

© Copyright Armstrong Torseth Skold & Rydeen, Inc.

BCI
CONSTRUCTION, INC.

Osseo - Rush Creek ES Alterations and Mech Upgrades

22084 **DOCUMENT 00 41 00**

the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

Four million one hundred + ninety-five thousand (Amount In Words) $ 4,195,000 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE $ 515,000

Alternate 1B - EcoStruxure Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE $ 528,000

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE $ 622,000

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE $ 30,000

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

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Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1, 2, 3

BCI
CONSTRUCTION, INC.

Osseo - Rush Creek ES Alterations and Mech Upgrades

22084

DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 20 23.

Legal Name of Firm: BCI Construction, Inc.

Street Address: 7135 - 5th Avenue NE

City: Sauk Rapids State: MN Zip Code: 56379

Phone Number: 320-393-3185 Fax Number: 320-393-3186

E-Mail Address: JSperling@BCIConstruction.us

Prime Contact: Joshua Sperling

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

BCI Construction, Inc., incorporated in the state of Minnesota, Ryan Cross President/CEO

Signature:

Name (Typed or Printed): Aaron Foss

Title: CFO

END OF DOCUMENT

ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek ES Alterations and Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA.** "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Aaron Foss
Title: CFO	**Date:** October 26, 2023
Company Name: BCI Construction, Inc.	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Rush Creek ES Alterations and Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Aaron Foss
Title: CFO	**Date:** October 26, 2023
Company Name: BCI Construction, Inc.	

ATTACHMENT A-2

ADDITIONAL SUBCONTRACTORS LIST

PRIME CONTRACTOR TO SUBMIT AS SUBCONTRACTORS ARE ADDED TO THE PROJECT

PROJECT TITLE: Rush Creek ES Alterations and Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 5. … If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. …

Additional Subcontractor Names* (Legal name of company as registered with the Secretary of State)	**Company Address**	**Work To Be Performed**

*Attach additional sheets as needed for submission of all additional subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-2	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All additional subcontractors listed on Attachment A-2 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Aaron Foss
Title: CFO	**Date:** October 26, 2023
Company Name: BCI Construction, Inc.	

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)
BCI Construction, Inc.

7135 5th Avenue NE
Sauk Rapids, MN 56379

SURETY:
(Name, legal status and principal place of business)
Fidelity and Deposit Company of Maryland
1299 Zurich Way
Schaumburg, IL 60196-1056

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD No. 279, Osseo Area Schools
11200 93rd Avenue North
Maple Grove, MN 55369

BOND AMOUNT: **Five Percent of the Total Amount Bid (5%)**

PROJECT:
(Name, location or address, and Project number, if any)
Osseo-Rush Creek ES Alterations and Mech Upgrades

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 19th day of October, 2023

(Witness)

BCI Construction, Inc.
(Principal) *(Seal)*
By:
(Title) Aaron Foss, CFO

(Witness) **Sandra M. Engstrum**

Fidelity and Deposit Company of Maryland
(Surety) *(Seal)*
By:
(Title) **Brian J. Oestreich, Attorney-in-Fact**

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.

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061110

ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF Minnesota)

COUNTY OF Benton)

On this 26th day of October, in the year 2023, before me personally appeared Aaron Foss,

CFO of

BCI Construction, Inc., known to me to be the person whose name is subscribed to the instrument, and acknowledge that he/she executed the same.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

LINETTE ANN RAU
NOTARY PUBLIC-MINNESOTA
My Comm. Exp. Jan. 31, 2024

Linette A Rau, Notary Public

My Commission Expires: Jan 31, 2024

ACKNOWLEDGEMENT OF SURETY

STATE OF Minnesota)

COUNTY OF Hennepin)

On this 19th day of October, in the year 2023, before me personally come(s) Brian J. Oestreich, Attorney-in-Fact of Fidelity and Deposit Company of Maryland, with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is the Attorney-in-Fact of Fidelity and Deposit Company of Maryland, the company described in and which executed the within instrument; that he/she know(s) the corporate seal of such Company; and that the seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said Company, and that he/she signed said instrument as Attorney-in-Fact of the said Company by like order.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

SANDRA M. ENGSTRUM
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2026

Sandra M. Engstrum, Notary Public

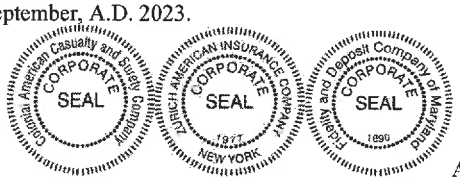
My Commission Expires: January 31, 2026

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by Robert D. Murray, Vice President, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint R. W. FRANK, Brian J. OESTREICH, Melinda C. BLODGETT, Nathan WEAVER, Joshua R. LOFTIS, R. C. BOWMAN, Ted JORGENSEN, Colby D. WHITE, Nicole STILLINGS, Sarah DRAGT, Sandra ENGSTRUM, Rachel THOMAS, Lin ULVEN, Emily WHITE of Minneapolis, Minnesota, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: **any and all bonds and undertakings,** and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said **ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND**, this 20th day of September, A.D. 2023.



ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND

By: Robert D. Murray
Vice President

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 20th day of September, A.D. 2023, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Robert D. Murray, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Genevieve M. Maison

GENEVIEVE M. MAISON
NOTARY PUBLIC
BALTIMORE COUNTY, MD
My Commission Expires JANUARY 27, 2025

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

(Bidder shall copy this form on his own letterhead.) Do Not Back Side Bid Form - Single Sided Only.

DOCUMENT 00 41 00

BID FORM

BRENNAN
COMPANIES
Building Together

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: Brennan Construction of MN, Inc.
3255 Garfield Avenue, Suite 200
Minneapolis, MN 55408

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

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201 N Riverfront Drive, Suite 210, Mankato, MN 56001 | 3255 Garfield Avenue, Suite 200, Minneapolis, MN 55408
P 507-625-5417 F 507-625-4805 E brennan@bcofmn.com

the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

FOUR MILLION THREE HUNDRED TWENTY SEVEN THOUSAND (Amount In Words) $ 4,327,000.00 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 530,000.00

Alternate 1B - EcoStruxure Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 544,000.00

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 1041,000.00

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 23,000.00

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1 issued 10/09/23, 2 issued 10/16/23, 3 issued 10/19/23

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this twenty-sixth day of October, 20 23.

Legal Name of Firm: Brennan Construction of MN, Inc.

Street Address: 3255 Garfield Avenue, Suite 200

City: Minneapolis State: MN Zip Code: 55408

Phone Number: 507-625-5417 Fax Number: 507-625-4805

E-Mail Address: brennan@bcofmn.com

Prime Contact: Joe Brennan, Vice President

Bidder is: (Check One)

[ ] Individual [ ] Partnership [x] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

Brennan Construction of MN, Inc. is incorporated in the state of Minnesota

Mike Brennan, President | Cathy Brennan, Secretary/CEO | Mark Landgraff, CFO | Joe Brennan, Vice President

Signature:

Name (Typed or Printed): Joe Brennan

Title: Vice President

END OF DOCUMENT

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DOCUMENT 00 45 18

CERTIFICATION OF COMPLIANCE WITH RESPONSIBLE CONTRACTOR ACT

PART 1 - GENERAL

1.01 SUMMARY

A. **General Requirements:** Per the Laws of Minnesota, 2022, Chapter 16C, Minnesota Statute 16C.285, the School District cannot award a construction contract in excess of $50,000 unless the contractor is considered a "responsible contractor" as defined in Minnesota Statute 16C.285. All prime bidders who are submitting a bid for a construction project shall submit along with their bid a signed statement under oath by an owner or officer of the company certifying compliance with each of the minimum criteria specified in subdivision 3 of Minnesota Statute 16C.285.

B. **Certification of Compliance by Subcontractors:** All subcontractors that a prime contractor intends to use to perform work on a project must have verified to the contractor through a signed statement under oath by an owner or officer of the company that they meet the minimum criteria listed on clauses (1) through (6) of Subparagraph 3 of Minnesota Statute 16C.285.

C. **Definition of Responsible Bidder:** Responsible bidder shall be defined by those entities which meet the minimum criteria set fourth in subparagraph 3 of Minnesota Statute 16C.285. Refer to copy of Minnesota Statute 16C.285 included as an Appendix to this Document.

D. **Bidder's Failure to Meet Criteria:** A bidder or subcontractor who does not meet the minimum criteria established in Minnesota Statutes 16C.285, subdivision 3, or who fails to verify compliance with the minimum requirements will not be considered a "responsible contractor" and will be ineligible to be awarded the Contract for this Project or to work on this Project.

E. **False Compliance Statements:** Bidders and subcontractors making a false statement verifying compliance with any of the minimum criteria will render the Bidder or subcontractor ineligible to be awarded a construction contract for this Project and may result in the termination of a contract awarded to a prime contractor or subcontractor that makes a false statement.

F. **Subcontractor Compliance Certification:** Prime contractor shall submit to the School District, upon request, copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7) of Minnesota Statute 16C.285.

G. **Certification Form:** A copy of the certification form which the Bidders are required to submit on their Bid Form is included as Attachment A to this Document and is titled ***"Responsible Contractor Verification of Compliance"***.

H. **Signer of Certification:** The person who is signing the certification for ***"Certification By Bidder"*** shall be a person who is authorized to sign a document on behalf of the organization which is submitting the bid or is contracted to perform the purposed work.

I. **First-Tier Subcontractors List:** Bidder who is being considered by the Owner for an award of Contract for the Project shall provide to the Owner a list of first-tier subcontractors who they intend to use on the Project prior to the execution of the Contract. Submit a ***"First-Tier Subcontractors List"***, a copy of which is included as Attachment A-1 to this Document.

J. **Additional Subcontractor's List:** If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance. Submit a ***"Additional Subcontractors List"***, a copy of which is included as Attachment A-2 to this Document.

END OF DOCUMENT

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16C.285 RESPONSIBLE CONTRACTOR REQUIREMENT DEFINED.

Subdivision 1. **Definitions.** (a) For purposes of this section, the terms defined in this subdivision have the meanings given them.

(b) "Construction contract" means a contract or subcontract of any tier for work on a project.

(c) "Contractor" means a prime contractor or subcontractor or motor carrier, and does not include a design professional or a material supplier. A "design professional" is a business or natural person retained to perform services on the project for which licensure is required by section 326.02. A "material supplier" is a business or natural person that supplies materials, equipment, or supplies to a subcontractor or contractor on a project, including performing delivery or unloading services in connection with the supply of materials, equipment, or supplies; provided, however, that a material supplier does not include a natural person or business that delivers mineral aggregate such as sand, gravel, or stone that is incorporated into the work under the contract by depositing the material substantially in place, directly or through spreaders, from the transporting vehicle.

(d) "Contracting authority" means a state agency, the Minnesota State Colleges and Universities, the University of Minnesota, the Metropolitan Council, the Metropolitan Airports Commission, or a municipality that enters into a construction contract or authorizes or directs entering into a construction contract.

(e) "Motor carrier" means a business or natural person providing for-hire transportation of materials, equipment, or supplies for a project.

(f) "Municipality" means a county, town, home rule charter or statutory city, school district, housing and redevelopment authority, port authority, economic development authority, sports facilities authority, joint powers board or organization created under section 471.59 or other statute, special district, instrumentality, drainage authority, watershed district, destination medical center corporation, or other municipal corporation or political subdivision of the state authorized by law to enter into contracts.

(g) "Prime contractor" means a vendor that submits a bid or proposal or otherwise responds to a solicitation document of a contracting authority for work on a project or is awarded a construction contract by a contracting authority for work on a project. A prime contractor includes a construction manager for purposes of this section.

(h) "Principal" means an owner holding at least a 25 percent ownership interest in a business.

(i) "Project" means building, erection, construction, alteration, remodeling, demolition, or repair of buildings, real property, highways, roads, bridges, or other construction work performed pursuant to a construction contract.

(j) "Related entity" means:

(1) a firm, partnership, corporation, joint venture, or other legal entity substantially under the control of a contractor or vendor;

(2) a predecessor corporation or other legal entity having one or more of the same principals as the contractor or vendor;

(3) a subsidiary of a contractor or vendor;

(4) one or more principals of a contractor or vendor; and

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(5) a person, firm, partnership, corporation, joint venture, or other legal entity that substantially controls a contractor or vendor.

(k) "Solicitation document" means an invitation to bid, bid specifications, request for proposals, request for qualifications, or other solicitation of contractors for purposes of a construction contract.

(l) "Subcontractor" means a vendor that seeks to enter into a subcontract or enters into a subcontract for work on a project.

(m) "Vendor" means a business, including a construction contractor or a natural person, and includes both if the natural person is engaged in a business.

Subd. 2. **Responsible contractor required.** (a) A contractor must meet the minimum criteria in subdivision 3 to be eligible to be awarded a construction contract as the lowest responsible bidder or the vendor or contractor offering the best value as provided in section 16C.28, 103D.811, 103E.505, 116A.13, 123B.52, 160.17, 160.262, 161.32, 161.3206, 161.3209, 161.38, 162.17, 365.37, 374.13, 375.21, 383C.094, 412.311, 429.041, 458D.21, 469.015, 469.068, 469.101, 471.345, 473.4057, 473.523, 473.652, 473.756, 473J.11, or any of their successor provisions.

(b) This section applies to publicly owned or financed projects where the contracting authority's construction contract with the prime contractor is estimated to exceed $50,000 and is awarded pursuant to a lowest responsible bidder selection method or a best value selection method as provided in paragraph (a). The amount of any tax increment financing must be excluded in determining whether a construction contract exceeds $50,000. A subcontractor or motor carrier must meet the minimum criteria in subdivision 3 to be eligible to be awarded a subcontract on a project regardless of the value of the subcontract.

(c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

Subd. 3. **Minimum criteria.** "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:

(1) the contractor:

(i) is in compliance with workers' compensation and unemployment insurance requirements;

(ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees;

(iii) has a valid federal tax identification number or a valid Social Security number if an individual; and

(iv) has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

(2) the contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:

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(i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period;

(ii) has been issued an order to comply by the commissioner of labor and industry that has become final;

(iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;

(iv) has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;

(v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board;

(vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or

(vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

Provided that, if the contractor or related entity contests a determination of underpayment by the Department of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

(3) the contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

(4) the contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

(5) the contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

(6) the contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and

(7) all subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

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Subd. 4. **Verification of compliance.** A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section, provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

Subd. 5. **Subcontractor verification.** A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor. If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. **Motor carrier verification.** A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

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Subd. 6. **Additional criteria.** Nothing in this section shall restrict the discretion of a contracting authority to establish additional factors for defining contractor responsibility. This subdivision is not an independent grant of authority to a contracting authority to establish additional minimum criteria pursuant to subdivision 3.

Subd. 7. **Implementation.** The definition of responsible contractor, as defined in subdivision 3, or a statement that the term responsible contractor as used in the solicitation document means a contractor as defined in subdivision 3, shall be included in the solicitation document for all projects covered by this section. The solicitation document for any project shall state that any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project. The solicitation document shall provide that a false statement under oath verifying compliance with any of the minimum criteria shall render the prime contractor or subcontractor or motor carrier that makes the false statement ineligible to be awarded a construction contract on the project and may result in termination of a contract awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. The solicitation document shall state that a prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier and motor carriers, pursuant to subdivision 3, clause (7).

Subd. 8. **Effective date.** This section is effective January 1, 2015, and shall apply to all construction contracts entered into based on solicitation documents issued on or after that date.

History: *2014 c 253 s 1; 2015 c 64 s 1-8; 1Sp2019 c 7 art 3 s 1*

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ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek ES Alterations and Mech Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA**. "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

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(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

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Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Joe Brennan
Title: Vice President	**Date:** October 26, 2023
Company Name: Brennan Construction of MN, Inc.	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

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ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Rush Creek ES Alterations and Mech Upgrades

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Joe Brennan
Title: Vice President	**Date:** October 26, 2023
Company Name: brennan@bcofmn.com	

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ATTACHMENT A-2

ADDITIONAL SUBCONTRACTORS LIST

PRIME CONTRACTOR TO SUBMIT AS SUBCONTRACTORS ARE ADDED TO THE PROJECT

PROJECT TITLE: Rush Creek ES Alterations and Mech Upgrades

Minn. Stat. § 16C.285, Subd. 5. ... If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. ...

Additional Subcontractor Names* (Legal name of company as registered with the Secretary of State)	**Company Address**	**Work To Be Performed**

*Attach additional sheets as needed for submission of all additional subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-2	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All additional subcontractors listed on Attachment A-2 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Joe Brennan
Title: Vice President	**Date:** October 26, 2023
Company Name: Brennan Construction of MN, Inc.	

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AIA® Document A310™ – 2010

Bond No. TB000694

Bid Bond

CONTRACTOR:
Name, legal status and address)
Brennan Construction Of Minnesota, Inc.
3255 Garfield Ave
Suite 200
Minneapolis, MN 55408

SURETY:
(Name, legal status and principal place of business)
Travelers Casualty and Surety Company of America
One Tower Square, 2SHS
Hartford, CT 06183

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD#279-Osseo Area Schools

Bond Amount: Five Percent **of the Bid Amount (** 5% **of Bid Amount)**

PROJECT: Project No. 22084 - Rush Creek Elementary School Mechanical Upgrades
(Name, location or address, and Project number, if any)

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (I) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 19th day of October, 2023

(Witness)	Brennan Construction Of Minnesota, Inc. *(Principal)* *(Seal)*
(Witness)	*(Title)* Joe Brennan, Vice President Travelers Casualty and Surety Company of America *(Surety)* *(Seal)*
	(Title) Attorney-in-Fact Troy Staples

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.
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061110

ACKNOWLEDGMENT OF PRINCIPAL (Individual)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, to me known and known to me to be the person(s) who (is) (are) described in and executed the foregoing instrument and acknowledge(s) to me that he/she executed the same.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Partnership)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, a member of the co-partnership of _____ _____ to me known and known to me to be the person who is described in and executed the foregoing instrument and acknowledges to me that he/she executed the same as for the act and deed of the said co-partnership.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Corporation)

State of Minnesota)
)
County of Hennepin)

On this 26th day of October, in the year 2023, before me personally come(s) Joe Brennan, to me known, who, being duly sworn, deposes and says that he/she is the Vice President of the Brennan Construction of Minnesota, Inc. the corporation described in and which executed the foregoing instrument; that he/she knows the seal of the said corporation; the seal affixed to the said instrument is such corporate seal; that it was so affixed by the order of the Board of Directors of said corporation, and that he/she signed his/her name thereto by like order.

CEILIDH J LOMBARD
Notary Public
Minnesota
My Commission Expires
Jan 31, 2025

_____
Notary Public

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
)
County of Dakota)

On this 19th day of October, in the year 2023, before me personally come(s) Troy Staples, Attorney(s)-in-Fact of Travelers Casualty and Surety Company of America with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is (are) the Attorney(s)-in-Fact of Travelers Casualty and Surety Company of America company described in and which executed the within instrument; that he/she know(s) the corporate seal of such company; and that seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said company, and that he/she signed said instrument as Attorney(s)-in-Fact of the said company by like order.

TONI L. FERRILL
NOTARY PUBLIC - MINNESOTA
My Commission Expires Jan 31, 2027

_____
Notary Public

TRAVELERS

Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Troy Staples** of **WEST ST PAUL**, **Minnesota**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April, 2021.**

State of Connecticut

City of Hartford ss.

By: _____
Robert L. Raney, Senior Vice President

On this the **21st** day of **April, 2021,** before me personally appeared **Robert L. Raney,** who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June, 2026**

_____
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes,** the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **19th** day of **October**, **2023**.

_____
Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.

KUE CONTRACTORS INC.
130 Central Avenue South
P.O. Box 408, Watkins, MN 55389
Office: 320-764-2525
Fax: 320-764-2524
License # BC355836

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: KUE Contractors, Inc.
130 Central Ave S, PO Box 408
Watkins, MN 55389

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

236

ATS&R Project Number: 22084

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the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

_____ $ 4,349,230

(Amount In Words) (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 551,250

Alternate 1B - EcoStruxure Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 572,250

Alternate 1C - Alerton Controls: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 621,600

Alternate 2 - Fire Alarm Devices: ☑ ADD ☐ DEDUCT ☐ NO CHANGE

$ 29,166

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1, 2, 3

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 2023.

Legal Name of Firm: KUE Contractors, Inc.

Street Address: 130 Central Ave S, PO Box 408

City: Watkins State: MN Zip Code: 55389

Phone Number: 320-764-2525 Fax Number: 320-764-2524

E-Mail Address: joe@kuecontractors.com

Prime Contact: Joe Kuechle

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

KUE Contractors, Inc. - Minnesota

Joseph L. Kuechle, President - Justin M. Kuechle, Secretary

Signature:

Name (Typed or Printed): Joseph L. Kuechle

Title: President

END OF DOCUMENT

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ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek Elementary School Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** ... any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project...	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA**. "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION.**

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Joseph L. Kuechle
Title: President	**Date:** October 26, 2023
Company Name: KUE Contractors, Inc.	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Rush Creek Elementary School Mechanical Upgrades

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed
John A Dalsin & Son Inc	Minneapolis	Roofing
Minnesota Acoustics Inc	Maple Grove	Acoustical Ceiling
Schaaf Construction Services	Ham Lake	Masonary
Wasche Commercial Finishes	East Bethel	Painting
Summit Co	St Cloud	Fire suppression
Landmark Electric Inc	Ramsey	Electrical
Weidners Mechanical	ST. Cloud	Mechanical
RJ Mechanical	Mora	Mechanical

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Joseph L. Kuechle
Title: President	**Date:** October 26, 2023
Company Name: KUE Contractors, Inc.	

AIA Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)

KUE CONTRACTORS, INC.
130 CENTRAL AVENUE SOUTH
PO BOX 408
WATKINS, MN 55389

SURETY:
(Name, legal status and principal place of business)

ATLANTIC SPECIALTY INSURANCE COMPANY
605 HIGHWAY 169 NORTH, SUITE 800
PLYMOUTH, MN 55441

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)

INDEPENDENT SCHOOL DISTRICT #279
OSSEO AREA SCHOOLS
11200 93RD AVENUE NORTH
MAPLE GROVE, MINNESOTA 55369

BOND AMOUNT: **Five Percent of the Amount of the Attached Bid ----(5%)**

PROJECT:
(Name, location or address, and Project number, if any)

Rush Creek Elementary School Mechanical Upgrades Project - Maple Grove, Minnesota

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **26th** day of **October** , **20 23**

Cindy A Kuechle
(Witness)

KUE CONTRACTORS, INC.
(Principal) *(Seal)*

(Title) Joseph L. Kuechle, President

Carl Dostert
(Witness)

ATLANTIC SPECIALTY INSURANCE COMPANY
(Surety) *(Seal)*

(Title) **Sean McBride, Attorney-in-Fact**

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

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Init.

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
County of Hennepin)

On this 26th day of October, 20 23, before me personally appeared

Sean McBride to me known, who, being by me duly sworn, did depose and say:

that s/he resides at Blaine, Minnesota he/she is the Attorney-in-Fact of

Atlantic Specialty Insurance Company, the corporation described in and which executed the annexed instrument; that s/he knows the corporate seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation; that s/he signed his/her name thereto by like order; and that the liabilities of said corporation do not exceed it assets as ascertained in the manner provided by law.

Notary Public

BRIAN C LOOTS
NOTARY PUBLIC - MINNESOTA
MY COMMISSION EXPIRES 01/31/27

ACKNOWLEDGMENT OF CORPORATION

State of Minnesota)
County of Meeker)

On this 26th day of October, 20 23, before me personally appeared

Joseph L. Kuechle, to me known, who being by me

first duly sworn, did depose and say that s/he resides in Watkins, MN, that

s/he is the President of KUE Contractors, Inc. the corporation described in and which executed the foregoing instrument; that s/he knows the corporate seal of said corporation, that the corporate seal affixed to said instrument is such corporate seal, that it was so affixed by order and authority of the Board of directors of said corporation, and that s/he signed his/her name thereto by like order and authority.

Notary Public

DIANNA L ERTL
Notary Public
Minnesota
My Commission Expires Jan. 31, 2025

intact INSURANCE

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS, that ATLANTIC SPECIALTY INSURANCE COMPANY, a New York corporation with its principal office in Plymouth, Minnesota, does hereby constitute and appoint: **Brad Broom, Brian Loots, Carl Godziek, Lauren Bruns, Samantha Boddicker, Sean McBride**, each individually if there be more than one named, its true and lawful Attorney-in-Fact, to make, execute, seal and deliver, for and on its behalf as surety, any and all bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof; provided that no bond or undertaking executed under this authority shall exceed in amount the sum of: **unlimited** and the execution of such bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof in pursuance of these presents, shall be as binding upon said Company as if they had been fully signed by an authorized officer of the Company and sealed with the Company seal. This Power of Attorney is made and executed by authority of the following resolutions adopted by the Board of Directors of ATLANTIC SPECIALTY INSURANCE COMPANY on the twenty-fifth day of September, 2012:

Resolved: That the President, any Senior Vice President or Vice-President (each an "Authorized Officer") may execute for and in behalf of the Company any and all bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof, and affix the seal of the Company thereto; and that the Authorized Officer may appoint and authorize an Attorney-in-Fact to execute on behalf of the Company any and all such instruments and to affix the Company seal thereto; and that the Authorized Officer may at any time remove any such Attorney-in-Fact and revoke all power and authority given to any such Attorney-in-Fact.

Resolved: That the Attorney-in-Fact may be given full power and authority to execute for and in the name and on behalf of the Company any and all bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof, and any such instrument executed by any such Attorney-in-Fact shall be as binding upon the Company as if signed and sealed by an Authorized Officer and, further, the Attorney-in-Fact is hereby authorized to verify any affidavit required to be attached to bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof.

This power of attorney is signed and sealed by facsimile under the authority of the following Resolution adopted by the Board of Directors of ATLANTIC SPECIALTY INSURANCE COMPANY on the twenty-fifth day of September, 2012:

Resolved: That the signature of an Authorized Officer, the signature of the Secretary or the Assistant Secretary, and the Company seal may be affixed by facsimile to any power of attorney or to any certificate relating thereto appointing an Attorney-in-Fact for purposes only of executing and sealing any bond, undertaking, recognizance or other written obligation in the nature thereof, and any such signature and seal where so used, being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

IN WITNESS WHEREOF, ATLANTIC SPECIALTY INSURANCE COMPANY has caused these presents to be signed by an Authorized Officer and the seal of the Company to be affixed this first day of January, 2023.

ATLANTIC SPECIALTY INSURANCE COMPANY CORPORATE SEAL 1986 NEW YORK

By _____
Sarah A. Kolar, Vice President and General Counsel

STATE OF MINNESOTA
HENNEPIN COUNTY

On this first day of January, 2023, before me personally came Sarah A. Kolar, Vice President and General Counsel of ATLANTIC SPECIALTY INSURANCE COMPANY, to me personally known to be the individual and officer described in and who executed the preceding instrument, and she acknowledged the execution of the same, and being by me duly sworn, that she is the said officer of the Company aforesaid, and that the seal affixed to the preceding instrument is the seal of said Company and that the said seal and the signature as such officer was duly affixed and subscribed to the said instrument by the authority and at the direction of the Company.

ALISON DWAN NASH-TROUT
NOTARY PUBLIC - MINNESOTA
My Commission Expires
January 31, 2025

_____
Notary Public

I, the undersigned, Secretary of ATLANTIC SPECIALTY INSURANCE COMPANY, a New York Corporation, do hereby certify that the foregoing power of attorney is in full force and has not been revoked, and the resolutions set forth above are now in force.

Signed and sealed. Dated 26th day of October, 2023.

ATLANTIC SPECIALTY INSURANCE COMPANY CORPORATE SEAL 1986 NEW YORK

_____
Kara L.B. Barrow, Secretary

This Power of Attorney expires
January 31, 2025

Rochon

Suite 200
28 2nd St NW
Osseo, MN 55369
Office 763.559.9393
Fax 763.559.8101

DOCUMENT 00 41 00

BID FORM

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: Rochon Corporation
28 2nd Street NW, Suite 200
Osseo, MN 55369

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

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the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

Four million Five hundred Twelve Thousand (Amount In Words) $ 4,512,000 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 515,000

Alternate 1B - EcoStruxure Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 510,000

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 590,000

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 24,000

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1, 2, 3

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Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 20 23.

Legal Name of Firm: Rochon Corporation

Street Address: 28 2nd Street NW, Suite 200

City: Osseo State: MN Zip Code: 55369

Phone Number: (763) 559-9393 Fax Number: (763) 559-8101

E-Mail Address: NReynolds@rochoncorp.com / BStockert@rochoncorp.com

Prime Contact: Nick Reynolds, President / Blake Stockert, Project Manager

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

Rochon Corporation, a Minnesota Corporation

Jeff Wellman, CEO; Nick Reynolds, President; Paul Braton, Executive Vice President

Signature:

Name (Typed or Printed): Nick Reynolds

Title: President

END OF DOCUMENT

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ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: RUSH CREEK ELEMENTARY SCHOOL - MECHANICAL UPGRADES

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** … any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project…

Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA**. "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:

(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Nick Reynolds
Title: President	**Date:** October 26, 2023
Company Name: Rochon Corporation	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

OCT 13 2023

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Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we
(Here insert full name and address or legal title of Contractor)
Rochon Corporation
28 2nd Street NW
Osseo, MN 55369

as Principal, hereinafter called the Principal, and
(Here insert full name and address or legal title of Surety)
Nationwide Mutual Insurance Company
1100 Locust St.
Des Moines, IA 50391

a corporation duly organized under the laws of the State of **Ohio**
as Surety, hereinafter called the Surety, are held and firmly bound unto
(Here insert full name and address or legal title of Owner)
ISD #279 - Osseo Public Schools
11200 - 93rd Ave. N.
Maple Grove, MN 55369

as Obligee, hereinafter called the Obligee, in the sum of **Five Percent (5%) of the Amount of the Bid** Dollars ($ **5%**), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for
(Here insert full name, address and description of project)
ISD #279- Osseo Area schools- Rush Creek Elementary School Mechanical Upgrades Project

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this **26th** day of **October, 2023**

(Witness)

Rochon Corporation
(Principal) (Seal)

(Title)

(Witness)

Nationwide Mutual Insurance Company
(Surety)

(Title) **Name Alemdar**
Attorney-in-Fact *(Seal)*

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INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

STATE OF _____

COUNTY OF _____ ss

On the _____ day of _____, _____, before me personally appeared

_____ to me known to be the person(s) described in and who executed the foregoing instrument, as Principal(s), and acknowledged to me that __he__ executed the same as his/her/their free act and deed.

(Notary Seal) _____

CORPORATE ACKNOWLEDGMENT

STATE OF Minnesota

COUNTY OF Hennepin ss

On the **26th** day of **October**, **2023**, before me personally appeared Nick Reynolds to me known, who being by me duly sworn, did say that he/she is the President of **Rochon Corporation**, the corporation described in and which executed the foregoing instrument; that he/she knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the board of directors of said corporation; and that he/she signed his/her name thereto by like order

(Notary Seal) _____

SARA JUDY VON WAHLDE
Notary Public
State of Minnesota
My Commission Expires 01/31/2027

ACKNOWLEDGMENT OF CORPORATE SURETY

STATE OF MINNESOTA

COUNTY OF **Washington** ss

On the **26th** day of **October**, **2023**, before me personally appeared **Name Alemdar** to me known, who being duly sworn, did say that he/she is the aforesaid officer or attorney-in-fact of the **Nationwide Mutual Insurance Company** a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by the aforesaid officer, by authority of its board of directors; and the aforesaid officer acknowledged said instrument to be the free act and deed of said corporation.

(Notary Seal) Melissa M. Nordin

MELISSA M. NORDIN
Notary Public - Minnesota
My Commission Expires
January 31, 2025

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS THAT:

Nationwide Mutual Insurance Company, an Ohio corporation

hereinafter referred to severally as the "Company" and collectively as "the Companies" does hereby make, constitute and appoint:
ALAN STARKS; ALEXANDRA KISSELL; BARB A MICHAELS; DAVID M DETERDING; DAWN M BLAISDELL; JEFFREY SETTEM; MARILYN HENTGES; MELISSA NORDIN; NAME ALEMDAR; TYLER GERADS;

each in their individual capacity, its true and lawful attorney-in-fact, with full power and authority to sign, seal, and execute on its behalf any and all bonds and undertakings, and other obligatory instruments of similar nature, in penalties not exceeding the sum of

UNLIMITED

and to bind the Company thereby, as fully and to the same extent as if such instruments were signed by the duly authorized officers of the Company; and all acts of said Attorney pursuant to the authority given are hereby ratified and confirmed.

This power of attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the board of directors of the Company:

"RESOLVED, that the president, or any vice president be, and each hereby is, authorized and empowered to appoint attorneys-in-fact of the Company, and to authorize them to execute and deliver on behalf of the Company any and all bonds, forms, applications, memorandums, undertakings, recognizances, transfers, contracts of indemnity, policies, contracts guaranteeing the fidelity of persons holding positions of public or private trust, and other writings obligatory in nature that the business of the Company may require; and to modify or revoke, with or without cause, any such appointment or authority; provided, however, that the authority granted hereby shall in no way limit the authority of other duly authorized agents to sign and countersign any of said documents on behalf of the Company."

"RESOLVED FURTHER, that such attorneys-in-fact shall have full power and authority to execute and deliver any and all such documents and to bind the Company subject to the terms and limitations of the power of attorney issued to them, and to affix the seal of the Company thereto; provided, however, that said seal shall not be necessary for the validity of any such documents."

This power of attorney is signed and sealed under and by the following bylaws duly adopted by the board of directors of the Company.

Execution of Instruments. Any vice president, any assistant secretary or any assistant treasurer shall have the power and authority to sign or attest all approved documents, instruments, contracts, or other papers in connection with the operation of the business of the company in addition to the chairman of the board, the chief executive officer, president, treasurer or secretary; provided, however, the signature of any of them may be printed, engraved, or stamped on any approved document, contract, instrument, or other papers of the Company.

IN WITNESS WHEREOF, the Company has caused this instrument to be sealed and duly attested by the signature of its officer the 20th day of August, 2021.

Antonio C. Albanese, **Vice President** of Nationwide Mutual Insurance Company

ACKNOWLEDGMENT

STATE OF NEW YORK COUNTY OF NEW YORK: ss
On this 20th day of August, 2021, before me came the above-named officer for the Company aforesaid, to me personally known to be the officer described in and who executed the preceding instrument, and he acknowledged the execution of the same, and being by me duly sworn, deposes and says, that he is the officer of the Company aforesaid, that the seal affixed hereto is the corporate seal of said Company, and the said corporate seal and his signature were duly affixed and subscribed to said instrument by the authority and direction of said Company.

Stephanie Rubino McArthur
Notary Public, State of New York
No. 02MC6270117
Qualified in New York County
Commission Expires October 19, 2024

Notary Public
My Commission Expires
October 19, 2024

CERTIFICATE

I, Laura B. Guy, Assistant Secretary of the Company, do hereby certify that the foregoing is a full, true and correct copy of the original power of attorney issued by the Company; that the resolution included therein is a true and correct transcript from the minutes of the meetings of the boards of directors and the same has not been revoked or amended in any manner; that said Antonio C. Albanese was on the date of the execution of the foregoing power of attorney the duly elected officer of the Company, and the corporate seal and his signature as officer were duly affixed and subscribed to the said instrument by the authority of said board of directors; and the foregoing power of attorney is still in full force and effect.

IN WITNESS WHEREOF, I have hereunto subscribed my name as Assistant Secretary, and affixed the corporate seal of said Company this 26th day of October, 2023.

Assistant Secretary

OCT 13 2023

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Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we
(Here insert full name and address or legal title of Contractor)
Rochon Corporation
28 2nd Street NW
Osseo, MN 55369

as Principal, hereinafter called the Principal, and
(Here insert full name and address or legal title of Surety)
Nationwide Mutual Insurance Company
1100 Locust St.
Des Moines, IA 50391

a corporation duly organized under the laws of the State of **Ohio**
as Surety, hereinafter called the Surety, are held and firmly bound unto
(Here insert full name and address or legal title of Owner)
ISD #279 - Osseo Public Schools
11200 - 93rd Ave. N.
Maple Grove, MN 55369

as Obligee, hereinafter called the Obligee, in the sum of **Five Percent (5%) of the Amount of the Bid** Dollars ($ **5%**), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for
(Here insert full name, address and description of project)
ISD #279- Osseo Area schools- Rush Creek Elementary School Mechanical Upgrades Project

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this **26th** day of **October, 2023**

(Witness)

Rochon Corporation
(Principal) (Seal)

(Title)

(Witness)

Nationwide Mutual Insurance Company
(Surety)

(Title) **Name Alemdar** *(Seal)*
Attorney-in-Fact

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INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

STATE OF _____

ss

COUNTY OF _____

On the _____ day of _____, _____, before me personally appeared

_____ to me known to be the person(s) described in and who executed the foregoing instrument, as Principal(s), and acknowledged to me that __he__ executed the same as his/her/their free act and deed.

_____

(Notary Seal)

CORPORATE ACKNOWLEDGMENT

STATE OF Minnesota

ss

COUNTY OF Hennepin

On the **26th** day of **October**, **2023**, before me personally appeared Nick Reynolds to me known, who being by me duly sworn, did say that he/she is the President of **Rochon Corporation**, the corporation described in and which executed the foregoing instrument; that he/she knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the board of directors of said corporation; and that he/she signed his/her name thereto by like order

_____

(Notary Seal)

SARA JUDY VON WAHLDE
Notary Public
State of Minnesota
My Commission Expires 01/31/2027

ACKNOWLEDGMENT OF CORPORATE SURETY

STATE OF MINNESOTA

ss

COUNTY OF **Washington**

On the **26th** day of **October**, **2023**, before me personally appeared **Name Alemdar** to me known, who being duly sworn, did say that he/she is the aforesaid officer or attorney-in-fact of the **Nationwide Mutual Insurance Company** a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by the aforesaid officer, by authority of its board of directors; and the aforesaid officer acknowledged said instrument to be the free act and deed of said corporation.

Melissa M. Nordin

(Notary Seal)

MELISSA M. NORDIN
Notary Public - Minnesota
My Commission Expires
January 31, 2025

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS THAT:

Nationwide Mutual Insurance Company, an Ohio corporation

hereinafter referred to severally as the "Company" and collectively as "the Companies" does hereby make, constitute and appoint:
ALAN STARKS; ALEXANDRA KISSELL; BARB A MICHAELS; DAVID M DETERDING; DAWN M BLAISDELL; JEFFREY SETTEM; MARILYN HENTGES; MELISSA NORDIN; NAME ALEMDAR; TYLER GERADS;

each in their individual capacity, its true and lawful attorney-in-fact, with full power and authority to sign, seal, and execute on its behalf any and all bonds and undertakings, and other obligatory instruments of similar nature, in penalties not exceeding the sum of

UNLIMITED

and to bind the Company thereby, as fully and to the same extent as if such instruments were signed by the duly authorized officers of the Company; and all acts of said Attorney pursuant to the authority given are hereby ratified and confirmed.

This power of attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the board of directors of the Company:

"RESOLVED, that the president, or any vice president be, and each hereby is, authorized and empowered to appoint attorneys-in-fact of the Company, and to authorize them to execute and deliver on behalf of the Company any and all bonds, forms, applications, memorandums, undertakings, recognizances, transfers, contracts of indemnity, policies, contracts guaranteeing the fidelity of persons holding positions of public or private trust, and other writings obligatory in nature that the business of the Company may require; and to modify or revoke, with or without cause, any such appointment or authority; provided, however, that the authority granted hereby shall in no way limit the authority of other duly authorized agents to sign and countersign any of said documents on behalf of the Company."

"RESOLVED FURTHER, that such attorneys-in-fact shall have full power and authority to execute and deliver any and all such documents and to bind the Company subject to the terms and limitations of the power of attorney issued to them, and to affix the seal of the Company thereto; provided, however, that said seal shall not be necessary for the validity of any such documents."

This power of attorney is signed and sealed under and by the following bylaws duly adopted by the board of directors of the Company.

Execution of Instruments. Any vice president, any assistant secretary or any assistant treasurer shall have the power and authority to sign or attest all approved documents, instruments, contracts, or other papers in connection with the operation of the business of the company in addition to the chairman of the board, the chief executive officer, president, treasurer or secretary; provided, however, the signature of any of them may be printed, engraved, or stamped on any approved document, contract, instrument, or other papers of the Company.

IN WITNESS WHEREOF, the Company has caused this instrument to be sealed and duly attested by the signature of its officer the 20th day of August, 2021.

Antonio C. Albanese, **Vice President** of Nationwide Mutual Insurance Company

ACKNOWLEDGMENT

STATE OF NEW YORK COUNTY OF NEW YORK: ss
On this 20th day of August, 2021, before me came the above-named officer for the Company aforesaid, to me personally known to be the officer described in and who executed the preceding instrument, and he acknowledged the execution of the same, and being by me duly sworn, deposes and says, that he is the officer of the Company aforesaid, that the seal affixed hereto is the corporate seal of said Company, and the said corporate seal and his signature were duly affixed and subscribed to said instrument by the authority and direction of said Company.

Stephanie Rubino McArthur
Notary Public, State of New York
No. 02MC6270117
Qualified in New York County
Commission Expires October 19, 2024

Notary Public
My Commission Expires
October 19, 2024

CERTIFICATE

I, Laura B. Guy, Assistant Secretary of the Company, do hereby certify that the foregoing is a full, true and correct copy of the original power of attorney issued by the Company; that the resolution included therein is a true and correct transcript from the minutes of the meetings of the boards of directors and the same has not been revoked or amended in any manner; that said Antonio C. Albanese was on the date of the execution of the foregoing power of attorney the duly elected officer of the Company, and the corporate seal and his signature as officer were duly affixed and subscribed to the said instrument by the authority of said board of directors; and the foregoing power of attorney is still in full force and effect.

IN WITNESS WHEREOF, I have hereunto subscribed my name as Assistant Secretary, and affixed the corporate seal of said Company this 26th day of October, 2023.

Assistant Secretary

(Bidder shall copy this form on his own letterhead.) Do Not Back Side Bid Form - Single Sided On

DOCUMENT 00 41 00

BID FORM

CM CONSTRUCTION COMPANY
12215 NICOLLET AVENUE SOUTH, BURNSVILLE, MN 55337 • (952) 895-8223 • FAX (952) 895-8183 • www.cmconstructionco.com

BID TO: ISD 279 - Osseo Area Schools
11200 93rd Avenue North
Maple Grove, Minnesota 55369

BID FROM: CM Construction Company, Inc.
12215 Nicollet Avenue South
Burnsville, MN 55337

In accordance with the Advertisement For Bids and the proposed Bidding Documents prepared by Armstrong, Torseth, Skold and Rydeen, Inc., Architects and Engineers, Minneapolis, Minnesota; Larson Engineering, White Bear Lake, Minnesota; and Hallberg Engineering, White Bear Lake, Minnesota, dated September 28, 2023 relating to the construction of:

RUSH CREEK ELEMENTARY SCHOOL
MECHANICAL UPGRADES
8801 County Road 101
Maple Grove, Minnesota 55311

ATS&R Project Number: 22084

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the undersigned, having visited the site of proposed construction and having become thoroughly familiar with local conditions affecting the cost and performance of the Work and with all requirements of the Bidding Documents and related Addenda, hereby purposes and agrees to provide all labor and materials required to construct and complete the Work in accordance with the Bidding Documents and Addenda for the following amounts:

Base Bid For the Work of this Project:

Four million two hundred fifty eight thousand eight hundred (Amount In Words) $ 4,258,800 (Amount in Numbers)

ALTERNATE(S):

Alternate 1A - Tracer Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 512,800

Alternate 1B - EcoStruxure Controls: ☐ ADD ☐ DEDUCT ☐ NO CHANGE

$ No bid

Alternate 1C - Alerton Controls: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 620,000

Alternate 2 - Fire Alarm Devices: ☒ ADD ☐ DEDUCT ☐ NO CHANGE

$ 23,800

Bid Security Attachment: We attach hereto a certified check, cashier's check, or bid bond in the amount of 5 percent of the above Base Bids, made payable to Owner as guarantee of this proposal.

Time of Completion: If this Bid is accepted, we agree to begin work upon receipt of notice to proceed and to complete the work associated with the various dates for the defined phases established in the Bid Documents, unless otherwise modified in the Owner-Contractor Agreement.

Bidding Documents: Bidder acknowledges receipt of the Drawings and Project Manual and affirms that all costs associated with these Documents, and related Addenda, are included in Base Bid sum.

Addendum: Receipt of the following Addenda to the Contract Documents and their costs being incorporated into the Bid is acknowledged (give Addendum numbers):

Addendum Numbers Acknowledged: 1, 2, 3

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DOCUMENT 00 41 00

Bid Acceptance: If written notice of the acceptance of this Bid is received by the undersigned within 30 days after date set for opening of this Bid, or at any other time thereafter before Bid is withdrawn, the undersigned agrees to enter into and execute a Contract with the Owner in accordance with this Bid as accepted and in a form acceptable to Owner, and to furnish and deliver to Owner the Performance Bond, Payment Bond, and proof of insurance coverage, all within 10 days after notice of acceptance of this Bid.

Execution of Proposal: The entity(ies) signing this proposal is fully authorized to sign on behalf of the named firm and to fully bind the named firm to all of the conditions and provisions of the Contract. This proposal shall remain valid and not be withdrawn for 30 calendar days after bid due date.

Submitted this 26th day of October, 20 23.

Legal Name of Firm: CM Construction Company, Inc.

Street Address: 12215 Nicollet Avenue South

City: Burnsville State: Minnesota Zip Code: 55337

Phone Number: (952) 895-8223 Fax Number: (952) 895-8183

E-Mail Address: maryp@cmconstructionco.com

Prime Contact: Mary Lynn Peterson

Bidder is: (Check One)

[ ] Individual [ ] Partnership [X] Corporation

If Bidder is a corporation, give legal name of corporation, state where incorporated, and names of president and secretary; if a partnership, give names of all individual co-partners composing the firm; and if an individual, give first and last name in full.

CM Construction Company, Inc. State of Minnesota

Mary Lynn Peterson, President Charles M Peterson, Secretary

Signature:

Name (Typed or Printed): Mary Lynn Peterson

Title: President

END OF DOCUMENT

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DOCUMENT 00 45 18

CERTIFICATION OF COMPLIANCE WITH RESPONSIBLE CONTRACTOR ACT

PART 1 - GENERAL

1.01 SUMMARY

A. **General Requirements:** Per the Laws of Minnesota, 2022, Chapter 16C, Minnesota Statute 16C.285, the School District cannot award a construction contract in excess of $50,000 unless the contractor is considered a "responsible contractor" as defined in Minnesota Statute 16C.285. All prime bidders who are submitting a bid for a construction project shall submit along with their bid a signed statement under oath by an owner or officer of the company certifying compliance with each of the minimum criteria specified in subdivision 3 of Minnesota Statute 16C.285.

B. **Certification of Compliance by Subcontractors**: All subcontractors that a prime contractor intends to use to perform work on a project must have verified to the contractor through a signed statement under oath by an owner or officer of the company that they meet the minimum criteria listed on clauses (1) through (6) of Subparagraph 3 of Minnesota Statute 16C.285.

C. **Definition of Responsible Bidder**: Responsible bidder shall be defined by those entities which meet the minimum criteria set fourth in subparagraph 3 of Minnesota Statute 16C.285. Refer to copy of Minnesota Statute 16C.285 included as an Appendix to this Document.

D. **Bidder's Failure to Meet Criteria**: A bidder or subcontractor who does not meet the minimum criteria established in Minnesota Statutes 16C.285, subdivision 3, or who fails to verify compliance with the minimum requirements will not be considered a "responsible contractor" and will be ineligible to be awarded the Contract for this Project or to work on this Project.

E. **False Compliance Statements**: Bidders and subcontractors making a false statement verifying compliance with any of the minimum criteria will render the Bidder or subcontractor ineligible to be awarded a construction contract for this Project and may result in the termination of a contract awarded to a prime contractor or subcontractor that makes a false statement.

F. **Subcontractor Compliance Certification**: Prime contractor shall submit to the School District, upon request, copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7) of Minnesota Statute 16C.285.

G. **Certification Form:** A copy of the certification form which the Bidders are required to submit on their Bid Form is included as Attachment A to this Document and is titled ***"Responsible Contractor Verification of Compliance"***.

H. **Signer of Certification:** The person who is signing the certification for ***"Certification By Bidder"*** shall be a person who is authorized to sign a document on behalf of the organization which is submitting the bid or is contracted to perform the purposed work.

I. **First-Tier Subcontractors List:** Bidder who is being considered by the Owner for an award of Contract for the Project shall provide to the Owner a list of first-tier subcontractors who they intend to use on the Project prior to the execution of the Contract. Submit a ***"First-Tier Subcontractors List"***, a copy of which is included as Attachment A-1 to this Document.

J. **Additional Subcontractor's List**: If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance. Submit a ***"Additional Subcontractors List"***, a copy of which is included as Attachment A-2 to this Document.

END OF DOCUMENT

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16C.285 RESPONSIBLE CONTRACTOR REQUIREMENT DEFINED.

Subdivision 1. **Definitions.** (a) For purposes of this section, the terms defined in this subdivision have the meanings given them.

(b) "Construction contract" means a contract or subcontract of any tier for work on a project.

(c) "Contractor" means a prime contractor or subcontractor or motor carrier, and does not include a design professional or a material supplier. A "design professional" is a business or natural person retained to perform services on the project for which licensure is required by section 326.02. A "material supplier" is a business or natural person that supplies materials, equipment, or supplies to a subcontractor or contractor on a project, including performing delivery or unloading services in connection with the supply of materials, equipment, or supplies; provided, however, that a material supplier does not include a natural person or business that delivers mineral aggregate such as sand, gravel, or stone that is incorporated into the work under the contract by depositing the material substantially in place, directly or through spreaders, from the transporting vehicle.

(d) "Contracting authority" means a state agency, the Minnesota State Colleges and Universities, the University of Minnesota, the Metropolitan Council, the Metropolitan Airports Commission, or a municipality that enters into a construction contract or authorizes or directs entering into a construction contract.

(e) "Motor carrier" means a business or natural person providing for-hire transportation of materials, equipment, or supplies for a project.

(f) "Municipality" means a county, town, home rule charter or statutory city, school district, housing and redevelopment authority, port authority, economic development authority, sports facilities authority, joint powers board or organization created under section 471.59 or other statute, special district, instrumentality, drainage authority, watershed district, destination medical center corporation, or other municipal corporation or political subdivision of the state authorized by law to enter into contracts.

(g) "Prime contractor" means a vendor that submits a bid or proposal or otherwise responds to a solicitation document of a contracting authority for work on a project or is awarded a construction contract by a contracting authority for work on a project. A prime contractor includes a construction manager for purposes of this section.

(h) "Principal" means an owner holding at least a 25 percent ownership interest in a business.

(i) "Project" means building, erection, construction, alteration, remodeling, demolition, or repair of buildings, real property, highways, roads, bridges, or other construction work performed pursuant to a construction contract.

(j) "Related entity" means:

(1) a firm, partnership, corporation, joint venture, or other legal entity substantially under the control of a contractor or vendor;

(2) a predecessor corporation or other legal entity having one or more of the same principals as the contractor or vendor;

(3) a subsidiary of a contractor or vendor;

(4) one or more principals of a contractor or vendor; and

(5) a person, firm, partnership, corporation, joint venture, or other legal entity that substantially controls a contractor or vendor.

(k) "Solicitation document" means an invitation to bid, bid specifications, request for proposals, request for qualifications, or other solicitation of contractors for purposes of a construction contract.

(l) "Subcontractor" means a vendor that seeks to enter into a subcontract or enters into a subcontract for work on a project.

(m) "Vendor" means a business, including a construction contractor or a natural person, and includes both if the natural person is engaged in a business.

Subd. 2. **Responsible contractor required.** (a) A contractor must meet the minimum criteria in subdivision 3 to be eligible to be awarded a construction contract as the lowest responsible bidder or the vendor or contractor offering the best value as provided in section 16C.28, 103D.811, 103E.505, 116A.13, 123B.52, 160.17, 160.262, 161.32, 161.3206, 161.3209, 161.38, 162.17, 365.37, 374.13, 375.21, 383C.094, 412.311, 429.041, 458D.21, 469.015, 469.068, 469.101, 471.345, 473.4057, 473.523, 473.652, 473.756, 473J.11, or any of their successor provisions.

(b) This section applies to publicly owned or financed projects where the contracting authority's construction contract with the prime contractor is estimated to exceed $50,000 and is awarded pursuant to a lowest responsible bidder selection method or a best value selection method as provided in paragraph (a). The amount of any tax increment financing must be excluded in determining whether a construction contract exceeds $50,000. A subcontractor or motor carrier must meet the minimum criteria in subdivision 3 to be eligible to be awarded a subcontract on a project regardless of the value of the subcontract.

(c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

Subd. 3. **Minimum criteria.** "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:

(1) the contractor:

(i) is in compliance with workers' compensation and unemployment insurance requirements;

(ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees;

(iii) has a valid federal tax identification number or a valid Social Security number if an individual; and

(iv) has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

(2) the contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:

(i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period;

(ii) has been issued an order to comply by the commissioner of labor and industry that has become final;

(iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;

(iv) has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;

(v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board;

(vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or

(vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

Provided that, if the contractor or related entity contests a determination of underpayment by the Department of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

(3) the contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

(4) the contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

(5) the contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

(6) the contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and

(7) all subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Subd. 4. **Verification of compliance.** A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section, provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

Subd. 5. **Subcontractor verification.** A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor. If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. **Motor carrier verification.** A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Subd. 6. **Additional criteria.** Nothing in this section shall restrict the discretion of a contracting authority to establish additional factors for defining contractor responsibility. This subdivision is not an independent grant of authority to a contracting authority to establish additional minimum criteria pursuant to subdivision 3.

Subd. 7. **Implementation.** The definition of responsible contractor, as defined in subdivision 3, or a statement that the term responsible contractor as used in the solicitation document means a contractor as defined in subdivision 3, shall be included in the solicitation document for all projects covered by this section. The solicitation document for any project shall state that any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project. The solicitation document shall provide that a false statement under oath verifying compliance with any of the minimum criteria shall render the prime contractor or subcontractor or motor carrier that makes the false statement ineligible to be awarded a construction contract on the project and may result in termination of a contract awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. The solicitation document shall state that a prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier and motor carriers, pursuant to subdivision 3, clause (7).

Subd. 8. **Effective date.** This section is effective January 1, 2015, and shall apply to all construction contracts entered into based on solicitation documents issued on or after that date.

History: *2014 c 253 s 1; 2015 c 64 s 1-8; 1Sp2019 c 7 art 3 s 1*

ATTACHMENT A

RESPONSIBLE CONTRACTOR VERIFICATION AND CERTIFICATION OF COMPLIANCE

SUBMIT WITH BID FORM AT TIME OF BID

PROJECT TITLE: Rush Creek Elementary School Alterations & Mech. Upgrades

Minn. Stat. § 16C.285, Subd. 7. **IMPLEMENTATION.** ... any prime contractor or subcontractor or motor carrier that does not meet the minimum criteria in subdivision 3 or fails to verify that it meets those criteria is not a responsible contractor and is not eligible to be awarded a construction contract for the project or to perform work on the project...	
Minn. Stat. § 16C.285, Subd. 3. **RESPONSIBLE CONTRACTOR, MINIMUM CRITERIA**. "Responsible contractor" means a contractor that conforms to the responsibility requirements in the solicitation document for its portion of the work on the project and verifies that it meets the following minimum criteria:	
(1)	The Contractor: (i) is in compliance with workers' compensation and unemployment insurance requirements; (ii) is in compliance with Department of Revenue and Department of Employment and Economic Development registration requirements if it has employees; (iii) has a valid federal tax identification number or a valid Social Security number if an individual; and (iv) has filed a certificate of authority to transact business in Minnesota with the Secretary of State if a foreign corporation or cooperative.
(2)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.03, 181.101, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity: (i) repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period, provided that a failure to pay is "repeated" only if it involves two or more separate and distinct occurrences of underpayment during the three-year period; (ii) has been issued an order to comply by the commissioner of Labor and Industry that has become final; (iii) has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees; (iv) has been found by the commissioner of Labor and Industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27; (v) has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; (vi) has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction; or (vii) has been convicted of a violation of section 609.52, subdivision 2, clause (19).

(3)	The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 181.723 or chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;*
(4)	The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;*
(5)	The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;*
(6)	The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions that have authority to debar a contractor; and
(7)	All subcontractors and motor carriers that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses (1) to (6).
	Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

Minn. Stat. § 16C.285, Subd. 5. **SUBCONTRACTOR VERIFICATION**.

A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors.

A prime contractor shall submit to the contracting authority upon request copies of the signed verifications of compliance from all subcontractors of any tier pursuant to subdivision 3, clause (7). A prime contractor and subcontractors shall not be responsible for the false statements of any subcontractor with which they do not have a direct contractual relationship. A prime contractor and subcontractors shall be responsible for false statements by their first-tier subcontractors with which they have a direct contractual relationship only if they accept the verification of compliance with actual knowledge that it contains a false statement.

Subd. 5a. Motor carrier verification. A prime contractor or subcontractor shall obtain annually from all motor carriers with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each motor carrier. A prime contractor or subcontractor shall require each such motor carrier to provide it with immediate written notification in the event that the motor carrier no longer meets one or more of the minimum criteria in subdivision 3 after submitting its annual verification. A motor carrier shall be ineligible to perform work on a project covered by this section if it does not meet all the minimum criteria in subdivision 3. Upon request, a prime contractor or subcontractor shall submit to the contracting authority the signed verifications of compliance from all motor carriers providing for-hire transportation of materials, equipment, or supplies for a project.

Minn. Stat. § 16C.285, Subd. 4. **VERIFICATION OF COMPLIANCE.**
A contractor responding to a solicitation document of a contracting authority shall submit to the contracting authority a signed statement under oath by an owner or officer verifying compliance with each of the minimum criteria in subdivision 3, with the exception of clause (7), at the time that it responds to the solicitation document. A contracting authority may accept a signed statement under oath as sufficient to demonstrate that a contractor is a responsible contractor and shall not be held liable for awarding a contract in reasonable reliance on that statement. A prime contractor, subcontractor, or motor carrier that fails to verify compliance with any one of the required minimum criteria or makes a false statement under oath in a verification of compliance shall be ineligible to be awarded a construction contract on the project for which the verification was submitted. A false statement under oath verifying compliance with any of the minimum criteria may result in termination of a construction contract that has already been awarded to a prime contractor or subcontractor or motor carrier that submits a false statement. A contracting authority shall not be liable for declining to award a contract or terminating a contract based on a reasonable determination that the contractor failed to verify compliance with the minimum criteria or falsely stated that it meets the minimum criteria. A verification of compliance need not be notarized. An electronic verification of compliance made and submitted as part of an electronic bid shall be an acceptable verification of compliance under this section provided that it contains an electronic signature as defined in section 325L.02, paragraph (h).

CERTIFICATION	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **1) My company meets each of the Minimum Criteria to be a responsible contractor as defined herein and is in compliance with Minn. Stat. § 16C.285, and** **2) if my company is awarded a contract, I will submit Attachment A-1 prior to contract execution, and** **3) if my company is awarded a contract, I will also submit Attachment A-2 as required.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Mary Lynn Peterson
Title: President	**Date:** 10/26/2023
Company Name: CM Construction Company, Inc.	

NOTE: Minn. Stat. § 16C.285, Subd. 2, (c) If only one prime contractor responds to a solicitation document, a contracting authority may award a construction contract to the responding prime contractor even if the minimum criteria in subdivision 3 are not met.

ATTACHMENT A-1

FIRST-TIER SUBCONTRACTORS LIST
SUBMIT PRIOR TO EXECUTION OF A CONSTRUCTION CONTRACT

PROJECT TITLE: Rush Creek Elementary School Alterations & Mech. Upgrades

Minn. Stat. § 16C.285, Subd. 5. A prime contractor or subcontractor shall include in its verification of compliance under subdivision 4 a list of all of its first-tier subcontractors that it intends to retain for work on the project. Prior to execution of a construction contract, and as a condition precedent to the execution of a construction contract, the apparent successful prime contractor shall submit to the contracting authority a supplemental verification under oath confirming compliance with subdivision 3, clause (7). Each contractor or subcontractor shall obtain from all subcontractors with which it will have a direct contractual relationship a signed statement under oath by an owner or officer verifying that they meet all of the minimum criteria in subdivision 3 prior to execution of a construction contract with each subcontractor.

First Tier Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed
Master Mech.		

*Attach additional sheets as needed for submission of all first-tier subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-1	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All first-tier subcontractors listed on attachment A-1 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Mary Lynn Peterson
Title: President	**Date:** 10/26/2023
Company Name: CM Construction Company, Inc.	

ATTACHMENT A-2

ADDITIONAL SUBCONTRACTORS LIST

PRIME CONTRACTOR TO SUBMIT AS SUBCONTRACTORS ARE ADDED TO THE PROJECT

PROJECT TITLE: Rush Creek Elementary School Alterations & Mech. Upgrades

Minn. Stat. § 16C.285, Subd. 5. ... If a prime contractor or any subcontractor retains additional subcontractors on the project after submitting its verification of compliance, the prime contractor or subcontractor shall obtain verifications of compliance from each additional subcontractor with which it has a direct contractual relationship and shall submit a supplemental verification confirming compliance with subdivision 3, clause (7), within 14 days of retaining the additional subcontractors. ...

Additional Subcontractor Names* (Legal name of company as registered with the Secretary of State)	Company Address	Work To Be Performed

*Attach additional sheets as needed for submission of all additional subcontractors.

SUPPLEMENTAL CERTIFICATION FOR ATTACHMENT A-2	
By signing this document I certify that I am an owner or officer of the company, and I swear under oath that: **All additional subcontractors listed on Attachment A-2 have verified through a signed statement under oath by an owner or officer that they meet the minimum criteria to be a responsible contractor as defined in Minn. Stat. § 16C.285.**	
Authorized Signature of Owner or Officer:	**Printed Name:** Mary Lynn Peterson
Title: President	**Date:** 10/26/2023
Company Name: CM Construction Company, Inc.	

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)
CM Construction Company, Inc.

12215 Nicollet Ave S
Burnsville, MN 55337

SURETY:
(Name, legal status and principal place of business)
Western Surety Company
151 N Franklin St.
Chicago, IL 60606

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD No. 279, Osseo Area Schools
11200 93rd Avenue North
Maple Grove, MN 55369

BOND AMOUNT: **Five Percent of the Total Amount Bid (5%)**

PROJECT:
(Name, location or address, and Project number, if any)
Rush Creek Elementary School Mechanical Upgrades Project, Maple Grove, MN

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **23rd** day of **October, 2023**

(Witness)

CM Construction Company, Inc.
(Principal) *(Seal)*
By:
(Title) **Mary Lynn Peterson, President**

Western Surety Company
(Surety) *(Seal)*

(Witness) **Lin Ulven**

By:
(Title) **Joshua R. Loftis, Attorney-in-Fact**

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.

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061110

ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF Minnesota)

COUNTY OF Dakota)

On this 23rd day of October, in the year 2023, before me personally appeared Mary Lynn Peterson, President of CM Construction Company, Inc., known to me to be the person whose name is subscribed to the instrument, and acknowledge that he/she executed the same.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

KRISTINA M DURANT
NOTARY PUBLIC
MINNESOTA
My Commission Expires JANUARY 31, 2025

, Notary Public

My Commission Expires January 31, 2025

ACKNOWLEDGEMENT OF SURETY

STATE OF Minnesota)

COUNTY OF Hennepin)

On this 23rd day of October, in the year 2023, before me personally come(s) Joshua R. Loftis, Attorney-in-Fact of Western Surety Company, with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is the Attorney-in-Fact of Western Surety Company, the company described in and which executed the within instrument; that he/she know(s) the corporate seal of such Company; and that the seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said Company, and that he/she signed said instrument as Attorney-in-Fact of the said Company by like order.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

LIN ULVEN
NOTARY PUBLIC - MINNESOTA
My Commission Expires
January 31, 2025

Lin Ulven, Notary Public

My Commission Expires: January 31, 2025

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

R. W. Frank, Nicole Stillings, Rachel Thomas, Joshua R. Loftis, Ted Jorgensen, Sandra M. Engstrum, Melinda C. Blodgett, R. C. Bowman, Brian J. Oestreich, Lin Ulven, Emily White, Nathan Weaver, C. White, Individually

of Minneapolis, MN, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the By-Law printed on the reverse hereof, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 21st day of December, 2021.

WESTERN SURETY COMPANY

Paul T. Bruflat, Vice President

State of South Dakota
County of Minnehaha } ss

On this 21st day of December, 2021, before me personally came Paul T. Bruflat, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is the Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires
March 2, 2026

M. BENT
NOTARY PUBLIC
SOUTH DAKOTA

M. Bent, Notary Public

CERTIFICATE

I, L. Nelson, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Law of the corporation printed on the reverse hereof is still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 23rd day of October 2023

WESTERN SURETY COMPANY

L. Nelson, Assistant Secretary

Form F4280-7-2012

Go to www.cnasurety.com > Owner / Obligee Services > Validate Bond Coverage, if you want to verify bond authenticity.

OSSEO AREA SCHOOLS
ISD 279

ADMINISTRATIVE SERVICES MEMORANDUM

TO: Dr. Kim Hiel, Superintendent

FROM: John Morstad, Executive Director of Finance and Operations
Dale Carlstrom, Director of Facilities Operations

SUBJECT: Rush Creek Elementary Mechanical Renovations

DATE: November 21, 2023

Recommendation

We recommend that the school board award the contract for renovations at Rush Creek Elementary school renovations to Cool Air Mechanical. The facilities department has checked the references of Cool Air Mechanical and find them to be a responsive and responsible bidder. Cool Air was the apparent low bid of ten bids received. ICS Consulting, ISD 279 owner's representative, recommends (memo and tabulation attached) that we accept the base bid and accept alternates 1A, and 2 totaling $4,296,000. The apparent low is within the estimated budget.

Background

This is a mechanical upgrade to the heating, air-conditioning, and ventilation equipment that serves the classrooms. We will be replacing several air handlers, the chiller, and variable air volume units in the classrooms.

Next Steps

Upon approval by the school board, the owner's representative and administration will draft a contract for the board representative to sign. The successful contractor will begin preparatory work upon execution of the contract and the project will be fully underway in June 2024. The project is scheduled for substantial completion by August 15, 2024.

OSSEO AREA SCHOOLS

ISD 279

ADMINISTRATIVE SERVICES MEMORANDUM

TO: Dr. Kim Hiel, Superintendent

FROM: John Morstad, Executive Director of Finance and Operations
Jeff Ansorge, Director of Food and Nutrition Services

SUBJECT: Food Truck Request for Proposal Award

DATE: November 21, 2023

Recommendation

We recommend that the school board approve the recommendation to award Chameleon Concessions, of Minneapolis Minnesota the turnkey build and delivery of a new food truck to the Osseo Area Schools Nutrition Services Department. The expected completion and delivery date is May 1st, 2024. The proposed amount is $215,882. A PEAR for this project was submitted in 2022/2023.

Background

Nutrition Services solicited requests for proposals for a custom-built turnkey food truck to six companies as well as made it available publicly. Four food truck companies submitted proposals, two of which arrived a day past the required submission date. Of the two proposals we were able to consider, Chameleon Concessions scored higher overall on the rating criteria. Chameleon Concessions has designed and built food trucks for over 20 years. They have built food trucks for many local restaurants as well as school districts. They have a good reputation in the industry.

OSSEO AREA SCHOOLS

ISD 279

REQUEST FOR PROPOSALS
FOR

Turnkey Food Truck

Due by 1:00 PM CST on Wednesday, October 18, 2023

OWNER
ISD 279 Osseo Area Schools
Maple Grove, MN 55369

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Public Notice

Request for Proposals

Turnkey Food Truck

ISD 279 Osseo Area Schools

Notice is hereby given that sealed proposals will be received by ISD 279 Osseo Area Schools Purchasing Department at the Educational Service Center located at 11200 93rd Ave North, Maple Grove, MN 55369, until, Wednesday October 18, 2023 at 1:00 PM CST for **build and delivery of a turnkey food truck**, at which time the proposals will be opened publicly, and receipt acknowledged. Recommendation for award will be submitted to the School Board for their consideration at a later public meeting.

Request for proposal documents may be obtained by emailing a request to the purchasingdept@district279.org. Email subject line should read, "*Request for Turnkey Food Truck Proposal Documents*".

The following project dates are established.

- Proposal issued Friday September 15, 2023.
- Vendor questions received by Wednesday September 27, 2023.
- District response to questions. Virtual meeting Monday October 2, 2023
- Bid opening Wednesday October 18, 2023

Proposals must be submitted in a sealed envelope addressed and clearly marked as a sealed proposal on the outside of the envelope as indicated below.

Anne Ramsey, Coordinator of Purchasing
ISD 279 Osseo Area Schools
11200 93rd Ave N.
Maple Grove, Minnesota 55369

"Attn: Anne Ramsey, Purchasing Department – Turnkey Food Truck – Sealed ProposalEnclosed – Do Not Open Until Wednesday October 18, 2023 at 1:00 pm CST"

The Board reserves the right to reject any or all bids and to waive any informality in bids.
To be published on Osseo Area Schools website September 15, 2023, through October 2, 2023.

GENERAL INFORMATION

PURPOSE

The purpose of this Request for Proposal (RFP) is to solicit sealed proposals from qualified bidders for design, build, and delivery of a new turnkey food truck to Osseo Area Schools Nutrition Services department.

DISTRICT PROFILE

Osseo Area School District is the 5th largest school district in Minnesota. We service the communities of Brooklyn Park, Maple Grove, Osseo, and surrounding areas.

SCOPE OF WORK

Design, build, test, and deliver one (1) new turnkey food truck according to specifications identified in this RFP. Train district staff on food truck operation.

ALTERNTATE OPTIONS

The District may consider alternate options to the specifications when supported by equal, same, or similar quality and functionality. The District has sole discretion of determining equal, same, or similar.

The District will accept multiple proposals from a single bidder up to two proposals per bidder. Submission of multiple proposals requires separately sealed proposals.

TIMELINE

September 15, 2023	Request for Proposal Released
September 27, 2023	Bidder Questions Received by District
October 2, 2023	District Response to Questions – Virtual Meeting
October 18, 2023	Public Proposal Opening
November 21, 2023	Formal Award by School Board
May 1, 2024	Delivery of Food Truck to Osseo Area Schools

SECTION I – GENERAL TERMS AND CONDITIONS

Definitions

- "**Bidder**" refers to any party submitting a bid, proposal, or quote.
- "**Successful bidder**" refers to a bidder that has been awarded a bid, proposal, or quote.
- "**Contractor**" or "**Vendor**" refers to a successful bidder that has signed a contract due to the award.
- "**Subcontractor**" refers to a Subcontractor of the Contractor awarded a bid, proposal, or quote.
- "**District**" refers to ISD 279 Osseo Area Schools.

Bid, Proposal, Quote Submission

1. Bid, proposal, or quote submissions including all requested pricing and additional information shall be submitted on the forms provided. Failure to comply with this provision may cause rejection of a bid, proposal, or quote.
2. The owner reserves the right to reject any or all bids, proposals, or quotes and to waive any informalities.
3. It shall be the responsibility of the bidders to acquaint themselves with all factors relative to this request and all conditions that might affect the goods and/or services to be supplied under this request.

Non-Collusion

4. Collusion between bidders is cause for rejection of all bids, proposals, or quotes of bidders involved. Bidder must sign the Non-Collusive Certification form included with these specifications.

Authorized Signature

5. Bid, proposal, or quote documents must be signed in the firm name or corporate name of the bidding company and must be fully and properly executed and signed by an officer or other authorized representative.
6. Bidder must complete and submit the Vendor Profile form included with these specifications.
7. Proof of authority of the person signing the bid, proposal, or quote shall be furnished upon request. If the responder is a corporation, a secretarial certificate of an excerpt of the corporate minutes showing that the signing officer has authority to contractually obligate the corporation, shall be furnished upon request. Where the corporation has designated an attorney-in-fact, the ordinary power of attorney shall be furnished upon request. If the responder is a partnership, a letter of authorization should be furnished upon request, signed by one of the general partners. If the responder is a proprietor, and the person signing the bid, proposal, or quote is other than the owner, a letter of authorization signed by the owner shall be furnished upon request.

Alterations or Erasures

8. All bids, proposal, or quotes must be submitted in typewritten or ink. Any bid, proposal, or quote containing an alteration or erasure of any price contained therein which is used in determining the lowest responsible price shall be rejected unless the alteration or erasure is corrected as herein provided: an alteration or erasure may be crossed out and correction printed in ink or typewritten adjacent to and initialed in ink by the person signing the bid, proposal, or quote.

Withdrawal of Bid, Proposal, or Quote

9. Once delivered to the formal custody of the District, a bid, proposal, or quote may not be withdrawn until after opened and acknowledged, and may not be withdrawn for a period of 60 days from the opening thereof.

Award

10. Awards for those goods and/or services will be made by the School Board of ISD 279 Osseo Area Schools. The District reserves the right to award a contract up to 60 days from the public opening. All bids, proposal, or quotes shall be held firm until the award has been made. Deviations from this requirement may be cause for rejection.

11. The successful bidder agrees to guarantee all products and services included in the bid, proposal, or quote and/or supplied, against inferiority as to specifications.

12. The successful bidder hereby guarantees that they will have full legal right of material delivered under this request and agree to pay all rents and royalties of every description on any and all patents or patent rights covering said material, or covering any process or machinery used in its construction and agree to indemnify and save the District entirely harmless from any and all claims, demands, damages, actions, or causes of action, arising or to arise, against said School District by reason of the construction or delivery of said material, or the use of any process, machinery or material in the construction of same.

13. Additional award criteria may appear in the Detailed Conditions and Specifications section.

Contract

14. A contract must be executed for the goods and/or services, and all provisions and conditions, general and specific, of this document considered as an official part of this contract. This contract may be in the form of a purchase order.

15. Any contract entered into as a result of this bid, proposal, or quote may be cancelled by either party upon 60 calendar-day written notice prior to the effective date of cancellation. Cancellation may be in whole or part.

16. Additional contract language may appear in the Detailed Conditions and Specifications section.

Data Practices Compliance

17. Contractor shall administer any information classified by the Minnesota Government Data Practices Act, Minn. Stat. ch. 13, as private data on individuals as if Contractor were a government entity. Contractor is subject to the remedies provided individual data subjects in Minn. Stat. 13.08.

Non-Discrimination

18. During the performance of this Contract, Contractor shall not unlawfully discriminate against any employee or applicant for employment because of race, color, creed, religion, sex, national origin, disability, age, marital status, public assistance status or citizenship status. Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during

employment without unlawful discrimination. Such action shall include, but not be limited to the following: hiring, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. If required to do so, Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices that set forth the provisions of this nondiscrimination clause.

19. This contract may be canceled or terminated by District and all money due or to become due may be forfeited in accordance with Minn. Stat. § 181.59 upon a second violation of this provision by Contractor.

Records Disclosure and Retention

20. Contractor's books, records, documents, papers, accounting procedures and practices, and other evidence of the disbursement of public funds under this Contract are subject to the examination, duplication, transcriptions and audit by the Osseo Area Schools and the Minnesota State Auditor, in accordance with Minn. Stat. § 16C.05, subd. 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract. Contractor agrees to maintain such evidences for a period of six (6) years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period.

Legal Compliance

21. Contractor must comply with all applicable federal and state laws, regulations, and rules regardless of whether or not specifically addressed in this document.

Insurance

22. Contractor shall provide a certificate of insurance providing automobile liability, general liability, and worker's compensation insurance coverages if requested by the District. The automobile coverage and general liability coverage will name Osseo Area Schools as additional insured. The Contractor shall also provide other documentation as requested by the District such as equipment insurance coverage.

Insurance	Description	Coverage	Aggregate
Worker's Compensation	State Statutory Employer's Liability	$500,000/$500,00/$500,000	n/a
Comprehensive General Liability (including Premises-Operations; Independent Contractor's Protective; Products and Completed Operations; Broad-Form Property Damage)	Bodily Injury; Property Damage; Combined Single Limit	$1,500,000 each occurrence	$3,000,000 aggregate
Blanket Contractual Liability	Bodily Injury; Property Damage; Combined Single Limit	$1,500,000 each occurrence	$3,000,000 aggregate
	Personal Injury, with Employment Exclusion Deleted	$1,500,000 each occurrence	$3,000,000 aggregate
Comprehensive Automobile Liability	Bodily Injury; Property Damage; Combined Single Limit	$1.500,000 each occurrence	$3,000,000 aggregate
Umbrella Liability	Bodily Injury; Property Damage; Combined Single Limit	$5,000,000 each occurrence	$5,000,000 aggregate

23. Contractor will notify the District of any changes in insurance coverage by Contractor or Subcontractor.

Property Damage

24. The Contractor will be responsible for all damage to the property, whether real or personal, on school property which is a result of this Contractor's actions under this agreement. Damaged property must be repaired and returned to its original condition no later than June 1st of each agreement year. The Contractor must report all damages to real and personal property to the District's Coordinator of Purchasing as soon as possible but no later than within 24 hours of the occurrence.

Contractors or Subcontractors

25. Contractor must have and keep a criminal background screening on file for all contractor employees and/or subcontractors that have access to District property and/or facilities. Contractor will ensure that no contractor employee or subcontractor that has a record of a background check crime defined in Minn. Stat. § 299C.61, Subd.2., a felony, or any other theft, as defined in Minn. Stat. § 609.52, Subd.2., will have access to District property and/or facilities.

26. Contractor personnel will maintain professional and courteous dialogue with District staff at all times. The District reserves the right to request a change in delivery personnel during the contract period due to unsatisfactory performance or unprofessional behavior.

Vendor Performance

27. If the Vendor is unable to perform under the terms of the contract, the District reserves the right to cancel the contract immediately.

Tobacco

28. Contractor employees or Subcontractors shall not use tobacco products while on District property. The use or possession of tobacco on District property is prohibited.

Tax Exempt Status

29. ISD 279 Osseo Area Schools is tax exempt. The Contractor shall pay all taxes imposed on any and all goods and/or services used so that there will be no liability on the part of the District for any type of tax assessed thereon.

Payment Terms

30. As per State of Minnesota Statute 471.425, ISD 279 Osseo Area Schools will make payment on undisputed invoices within 35 days of receipt of the invoice or the goods, whichever is sooner.

District Contacts

All questions relating to this request must be in writing via email using the email address provided in the Instructions.

Anne Ramey
Coordinator Purchasing and Warehousing
ISD 279 Osseo Area Schools
purchasingdept@district279.org

Additional terms and condition may appear in the Detailed Conditions and Specifications section.

End of Section I

SECTION II – DETAILED CONDITIONS, AND SPECIFICATIONS

BIDDER RESPONSIBILITIES

2.01 Design
Design must be to specifications listed in this RFP.

2.02 Build
Build of food truck to be done by experienced employees or subcontractors of successful vendor.

2.03 Test
All equipment (plumbing, electrical, mechanical, technology, etc.) must be tested to ensure all is fully operational and functioning as it should per specifications below and per manufacturer specifications.

2.04 Health Regulation Compliance
All equipment and operating components of food truck must be compliant with Health Code Regulations set forth by Hennepin County Health Department. Successful vendor is responsible to source and understand and comply with all regulations. Final plans must be reviewed and approved by the Health Department prior to the start of the project.

2.04 Delivery
Delivery location is:
Osseo Area Schools
9375 Zachary Lane N.
Maple Grove, MN 55369

Vehicle must be clean inside and out when delivered to above address. **Delivery due date of turn-key food truck is May 1, 2024.** Successful vendor must make every reasonable effort to deliver on or before due date and meet all other requirements of project. Successful vendor must immediately notify district in writing whenever it is unable to or reasonably believes that it is going to be unable to meet due date or meet other requirements.

2.05 Train
On-site training of food truck and equipment operation is required at time of delivery or within 48 hours of delivery at latest. Up to five district staff will participate in the training.

2.06 Questions

- Questions will be received through this Google Form by the due date of September 27, 2023 at 4:00 PM CST.
- Questions will not be accepted through e-mail or phone calls.
- A virtual question and answer (Q&A) meeting will be held on Monday October 2, 2023, at 9:00 AM CST.
- All questions submitted will be addressed at the virtual Q&A. Additional questions not submitted in writing may be addressed at the meeting. The meeting will be recorded.
- Join the virtual Q&A through Microsoft Teams meeting here. **Click here to join the meeting**.
- It is the responsibility of the respondent to check this link to make sure it works for you in advance of the Q&A meeting date. Participation in this meeting is not required but is highly recommended in order to submit a responsive proposal.

2.07 Preparation and Submission of Proposal

- All costs incurred by bidder to prepare and submit a proposal are the responsibility of the bidder. This solicitation does not commit Osseo Area Schools to pay any costs incurred by the bidder or any other party in the preparation or submission of the proposal.
- It is the sole responsibility of the bidder to ensure the sealed proposal has been received by the recipient listed in the RFP. Bidder assumes the risk of any delay in the mail or on the handling of mail by employees of the District.
- Proposals received after October 18, 2023, 1:00:00 PM CST will not be accepted or opened.
- Discrepancies in the multiplication of units of product and unit prices will be resolved in favor of the unit price. Discrepancies between the indicated sum of any column of figures and the correct sum thereof will be resolved in favor of the correct sum.

2.08 Warranty

- A warranty is required on the vehicle and all equipment and parts provided with the vehicle. A detailed description of the warranty/warranties must be included in the submitted proposal.
- Peripheral equipment such as refrigeration, monitors, etc. must have a transferrable warranty from the successful vendor to the District. Documentation must be provided to demonstrate transferability.

Food Truck Specifications

2.09 SPECIFICATIONS: Minimum requirements for the food truck.

VEHICLE	
1	New model (2023 or 2024) Ford F59 vehicle or equal, custom built, turnkey operation
2	Gas engine
3	Wheelbase must support kitchen space of 14’ - 18’.
4	Two (2) seat minimum, seat belts required for each seat. A third seat is preferred, reference attached diagram.
5	Rear access doors to include a solid door and a screen door latchable to the truck
6	Access to the work area from the rear of the cab.
7	Air conditioning and heating in the cab
8	Commercial (waterproof) grade back-up camera. Minimum of 1080 resolution, minimum of 7” color display, built into the dash.
9	Non-slip floors; stainless steel diamond tread or similar functioning tread
10	Floors, walls, and ceiling must be easily cleanable.
11	Interior and exterior LED lighting
12	Vehicle wrapping included. Design provided by Osseo Area Schools to the awarded vendor.
13	Two-pane concession window sliding out from the center and recessable into the wall of the truck to be approximately 36" tall x 72" wide. Outside LED lights - service window with tempered glass, flip up counter (stainless steel) and lockable awning (manual)
14	Exterior HDTV menu board with shadow box and lockable awning. Vendor must indicate size. Recessed cabinet built into the truck.
15	Rooftop air conditioner and heating sized appropriately for the work area. Preference is to have it run off the gas generator.
16	Leaf spring to truck suspension to prevent truck lean
17	Two (2)-inch towing receiver and electrical connections to tow 2,000 lb. trailer
18	Adjustable flip down steps under the serving window capable of multiple step configurations
19	24" Flip-down stainless condiment shelf (exterior)
20	Cummins or equal gasoline inverter generator with remote and Cummins riser boxes or equal, sized appropriately to run all equipment on the truck. (Run off the fuel tank for the truck)
21	Breaker panel sized appropriately with a minimum of one additional breaker space.
22	Two (2) 20-amp outside outlets on the service side
23	Four (4) 15-amp interior electrical outlets in addition to what is needed for the equipment
24	Bluetooth sound system to include interior and exterior speakers as well as exterior PA system. Operation of PA system must be accessible from inside the truck

REFRIGERATION/FREEZER - Hot Holding- See exhibit A for proposed layout for equipment.	
25	Two (2) two-door stainless steel refrigerated sandwich prep table
26	Single door tall reach-in freezer
27	Single door reach-in cooler (Short)
28	Two (2) single-door reach-in coolers (Tall)
29	Two (2) single-door warmer / hot hold
30	Chest cooler for milk capable of holding four (4) milk crates 2 wide by 2 tall
31	Steam table, four (4) full pan bays, with drains – (hot / cold / freezer functionality for each well independently) with wood or similar functioning counter space
32	Two (2) two-drawer undercounter reach-in coolers
33	Equipment brands should be Alto Sham, True, Hatco or equal. Alternate brands of same or similar functionality and quality may be accepted. Osseo Area Schools has sole determination of same or similar.
FOOD PREPARATION AREA	
34	Metro or equal plastic removable washable shelving rack sized appropriately per drawing
35	Stainless steel wall shelves where applicable (minimum of 4)
36	18-gauge 304 stainless steel worktable with undershelf x 2 sized appropriately per drawings
37	Fire extinguisher
PLUMBING	
38	Three-compartment drop-in sink size appropriately per drawing w/ dual drainboards
39	Hand sink – single compartment drop-in sink sized appropriately per drawing w/faucet & splash guards
40	Touchless soap and paper towel dispenser
41	"On demand" continuous electric water heater, appropriately sized
42	Fresh and gray water tanks with level meters appropriately sized

End of 2.09 Specifications

2.10 Award.

There will be one award for this RFP. The District reserves the right to reject any or all proposals or parts of proposals and to waive informalities in the proposals. Award will be based on evaluation scored by District stakeholders. Below is the evaluation Criteria / Scoring Rubric.

Evaluation Criteria / Scoring Rubric	
Factor	**Possible Score**
Cost	35
Vehicle	20
Truck (chasis, features, etc.)	5
Interior Design (layout & functionality)	5
Exterior Design (layout & functionality)	5
Power (electric, generator, technology)	5
Refrigeration & Food Prep	15
Equipment	5
Preparation Area	5
Plumbing	5
Vendor Qualifications	20
Experience (similar projects) & years in business	5
Quality and thoroughness of proposal	5
References / reputation	5
Capability & support (employee/sub qualifications)	5
Support	10
Warranty (truck & equipment)	5
Training & support plan (after delivery)	5
TOTAL	**100**

2.11 Evaluation / Scoring Process

- Based on results of the evaluation process, the District may request that selected bidders make oral presentations and/or participate in individual negotiations.
- After any presentations and/or negotiations are complete, the District may award a fully qualified vendor that the District determines is in the best interest of the District.
- Successful vendor will provide updated documentation aligning terms and conditions determined by negotiation. Itemized pricing is required.
- All bidders participating will be notified of recommendation to award or decline proposal.
- The School Board will formally award at a School Board meeting in November.

2.12 Contract and Bonds

- The successful vendor will be required to sign a contract for this work. The executed contract will be delivered to the successful vendor with an official District Purchase Order. Work may not begin without vendor receipt of the Purchase Order. No order may be placed by other means other than an executed purchase order.
- Minnesota Statute requires the District to obtain performance and payment bonds (PPB) from a vendor for contracts that include labor and installation. MN Statute 471.345 and 574.26.
- The successful vendor will be required to provide the District a PPB equal to the amount of the contract within 15 days of receipt of the Purchase Order. PPB cost must be itemized and not included as part of materials or labor.
- See General Terms and Conditions, Insurance section.

End of Section II.

SECTION III - INSTRUCTIONS

Follow these instructions to submit a proposal for the **design, build, and delivery of a new turnkey food truck** to Osseo Area Schools Nutrition Services department.

Proposal Preparation

1. Thoroughly review the entire proposal packet.
2. Participate in the Q&A virtual meeting on October 2nd at 9:00 AM.
3. Be thorough in response. Unclear response may impact evaluation/scoring or deem the proposal unresponsive.
4. Complete the requested forms/documents:
    a. Acceptance of Terms and Conditions
    b. Vendor Profile
    c. Non-Collusive Certification
    d. Experience History
    e. Warranty Description
    f. Itemized Pricing Sheet
    g. Description of Design/Build Process
    h. Detailed drawing of fully furnished truck

Proposal Submission

This is a sealed proposal solicitation. Hardcopy sealed documents are required. Emailed proposals will not be accepted.

1. Provide two (2) copies of all documents sealed in an envelope/package. Include a jump/flash drive of complete proposal in the envelope/package.

2. Clearly mark on the outside of the sealed envelope:
    a. "*Sealed Proposal Enclosed – Attn: Anne Ramsey, Purchasing Department – Turnkey Food Truck. Do Not Open Until October 18, 2023, at 1:00 pm CST*"
    b. Vender name.

3. Submit sealed envelope via personal delivery, U.S. Mail, or other delivery method to the address below. Email submissions will not be accepted.
    a. Use this address if submitting by means other than personal delivery.
        ISD 279 Osseo Area Schools
        Anne Ramsey, Coordinator of Purchasing
        11200 93rd Ave N.
        Maple Grove, MN 55369
    b. Bidder is responsible to ensure receipt by District. Lost or unexpected delays in delivery resulting in late receipt of proposal will not be accepted.

End of Section III

SECTION IV – Required Forms

These forms are required to be completed and included in the proposal package submitted.

a. Acceptance of Terms and Conditions

b. Vendor Profile

c. Non-Collusive Certification

d. Experience Qualifications

e. Warranty Description

f. Itemized Pricing Sheet

g. Description of Design/Build Process

h. Detailed drawing of fully furnished truck

Acceptance of Terms and Conditions

I, as a duly authorized signer of the company listed below, understand and agree to all terms and conditions listed in this this document.

Is there any portion of the terms and conditions in this document that cannot be fully accomplished or agreed to? If so, provide detail below.

Company Name

Printed Name of Authorized Signer

Authorized Signature, Title

Date

Vendor Profile

Complete this form and include with bid/proposal/quote submission.

Contact Information <u>related to this project</u>.

Company Name	
Company Address	
Contact Name	
Contact Email Address	
Contact Phone Number:	
Secondary Contact: Name, email, phone (if applicable)	
Company Website Address	

Have you provided product and/or service to Osseo Area Schools in the past? ☐ Yes ☐ No

Information requested below is for statistical data only and does not affect award.

Check any that apply to your company.

☐ BIPOC-owned ☐ Veteran-owned ☐ Women-owned

Provide detail for any boxes checked above.

_____ _____

Name of Authorized Signer Title of Authorized Signer

_____ _____

Authorized Signature Date

Non-Collusive Certification

Complete this form and include with submission.

By submission of this bid/quote/proposal, the bidder certifies that:

1. The bid/quote/proposal has been independently arrived at without collusion with any other bidder, competitor, or Osseo Area Schools staff.

2. The bid/quote/proposal has not been knowingly disclosed by bidder, competitor, or Osseo Area Schools staff to any other bidder, competitor, or District staff.

3. The bidder has not received information regarding competitor bids from another bidder, competitor, or District staff.

4. This bidder has not been provided collusive information by others including Osseo Area Schools staff, that may discriminate against a competitor.

This signature certifies that I have first-hand knowledge that there have been no collusive actions or activities regarding this bid/quote/proposal with this bidder.

_____
Company Name

_____
Print Name of Authorized Signer

_____
Authorized Signature, Title

_____
Date

Experience and Qualifications

Describe company experience and individual qualifications related to designing and building food trucks similar to this RFP. Be thorough in response.

Use this blank form or another. If using another form/document, title those documents "Experience and Qualifications".

Warranty Description

Use the spreadsheet that accompanies this RFP to indicate the warranty for line items.

Use this blank form or your own to provide additional information about warranty.

ITEMIZED PRICING SHEET

Use the spreadsheet that accompanies this RFP to enter pricing information.

Use this blank form or your own to provide additional information about pricing or description of specifications.

DESCRIPTION OF DESIGN / BUILD PROCESS

Use this blank form or provide your own with the submitted proposal. If using your own form/document, please title it the same as this page.

- Describe the design/build process and reason for the process.
- Include an estimated timeline of tasks.

DRAWING OF FOOD TRUCK

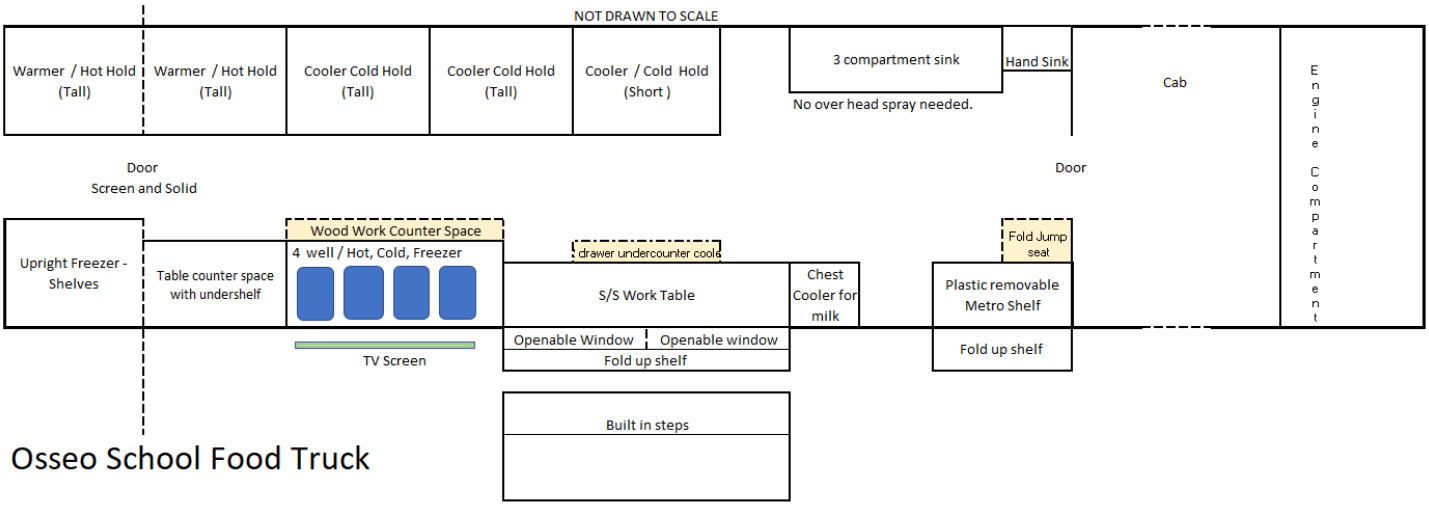
Include a drawing of the food truck with detailed layout and sizing.

- Number the items on the drawing and use a descriptive key.
- Drawing must be to scale.

End of Section IV.

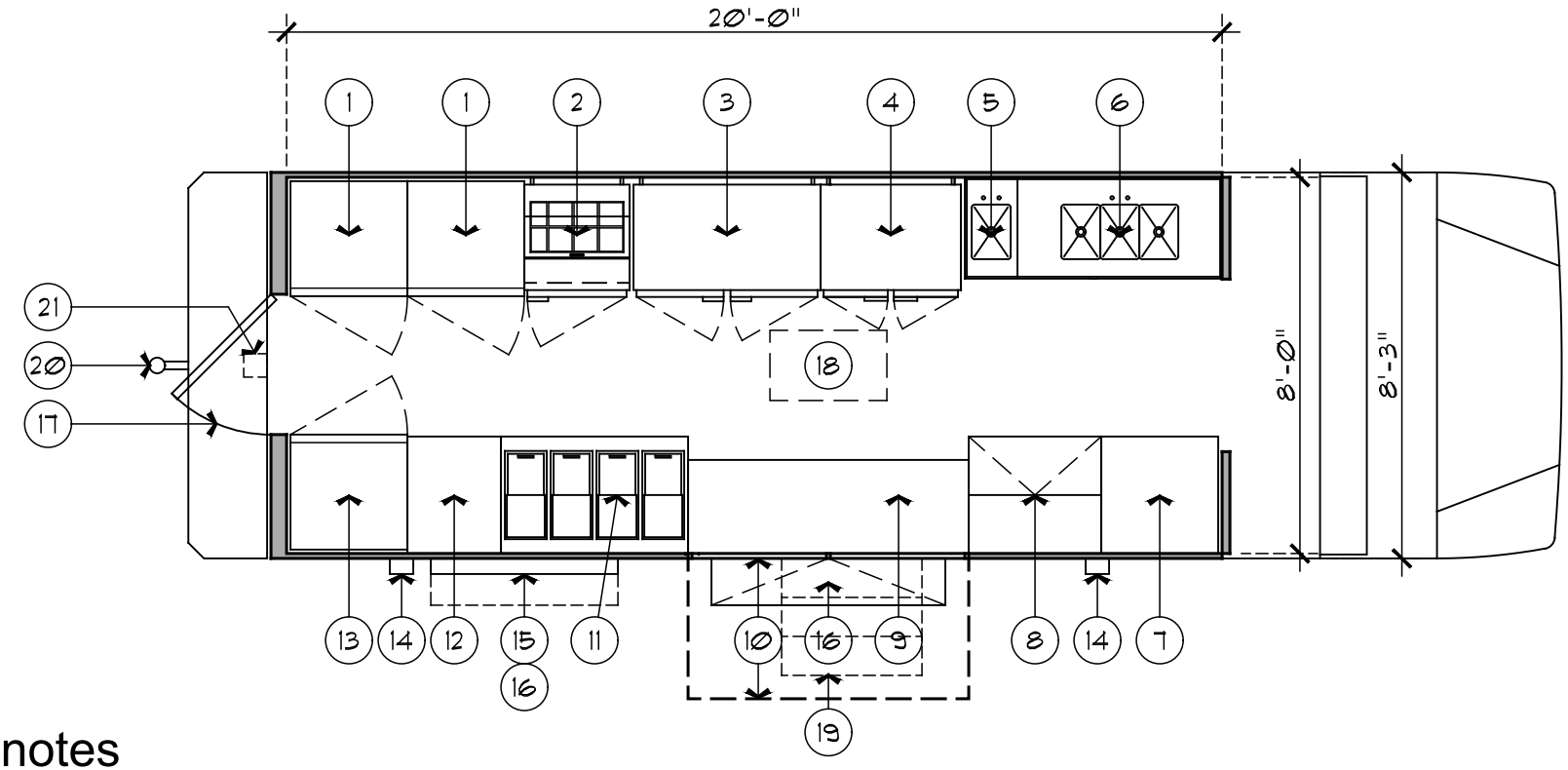
EXHIBIT A – District Proposed Layout

Depending on the size of the work area, if all equipment below doesn't fit, the warner to the left of the dotted line will be eliminated and the freezer to the left of the dotted line will replace the short cooler with a worktop freezer.



End of RFP.

Evaluation Criteria / Scoring Rubric									
		Jim	Colleen	Jeff		Jim	Colleen	Jeff	
Factor	Possible Score	Chameleon	Chameleon	Chameleon		Legion F	Legion	Legion	
Cost	35	35	35	35		26.45	26.45	26.45	
Vehicle	20								
Truck (chasis, features, etc.)	5	5	5	5		5	5	5	
Interior Design (layout & functionality)	5	4	5	4		4	4	5	
Exterior Design (layout & functionality)	5	4	5	4		5	5	4	
Power (electric, generator, technology)	5	4	5	4		5	5	5	
Refrigeration & Food Prep	15								
Equipment	5	3	4	3.5		5	4	5	
Preparation Area	5	4	5	4		4	4	5	
Plumbing	5	4	5	4		5	5	5	
Vendor Qualifications	20								
Experience (similar projects) & years in business	5	5	5	5		5	5	5	
Quality and thoroughness of proposal	5	4	4	3		5	5	5	
References / reputation	5	5	5	5		5	5	5	
Capability & support (employee/sub qualifications)	5	5	5	5		5	5	5	
Support	10								
Warranty (truck & equipment)	5	5	5	4.5		5	3	4	
Training & support plan (after delivery)	5	5	5	5		5	0	3	
TOTAL	100	92	98	91	93.67	89.45	81.45	87.45	86.12
Chameleon Concessions Price									
$215,882.00									
Legion Food Trucks Price									
$285,617.44									



Keynotes

1. 30" UPRIGHT HOT BOXES
2. 27" SANDWICH TOP
3. 48" WORKTOP W/ UNDERCOUNTER COOLERS
4. 36" WORKTOP W/ UNDERCOUNTER COOLERS
5. HAND SINK
6. 3-COMPARMENT SINK W/ HAND SINK OVERALL LENGTH 72"
7. 30" WIRE SHELF
8. 34" MILK COOLER
9. 72" STAINLESS STEEL TABLE
10. 36"X72" AWNING/SERVICE WINDOW
11. 48" HOT/COLD WELLS (4 WELL)
12. 24" STAINLESS STEEL TABLE W/ TRASH UNDER COUNTER
13. 30" UPRIGHT FREEZER
14. SPEAKER
15. MENU MOUNT BOX
16. FLIP-UP SHELF
17. REAR DOOR W/ SCREEN
18. A/C UNIT ABOVE
19. FOLDING STEPS
20. TRAILER HITCH
21. BACK UP CAMERA

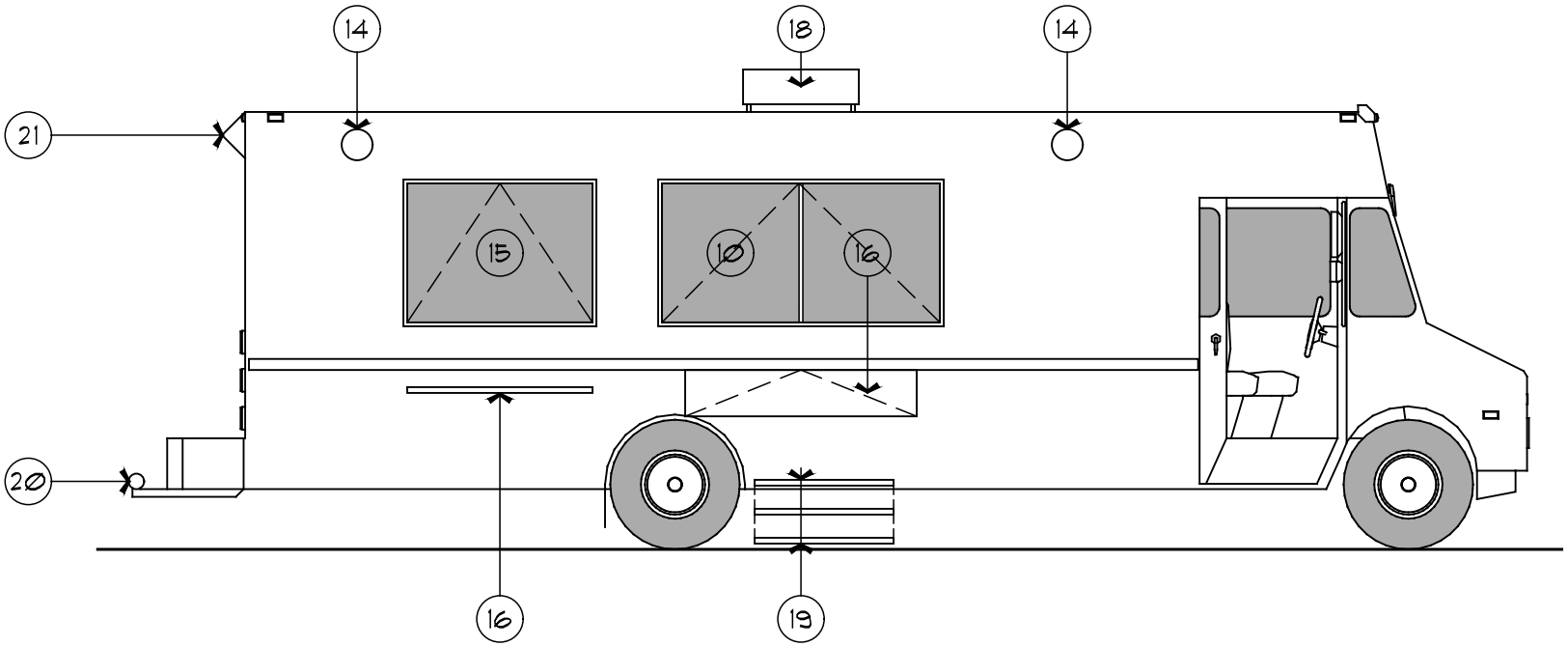
CHAMELEON CONCESSIONS
740 24TH AVE. S.E.
MINNEAPOLIS, MN 55414
612.889.9095

PROJECT: Osseo School Food Truck
ADDRESS:
COMM #:
DATE: 10.17.23
REVISED: 11.8.23
DRAWN: MK **CHECKED:** MP

Floor Plan

SCALE: 1/4" = 1'-0"
NOTE: Preliminary - Not For Construction

SHEET
1 02
2



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21. BACK UP CAMERA

CHAMELEON CONCESSIONS
740 24TH AVE. S.E.
MINNEAPOLIS, MN 55414
612.889.9095

PROJECT: Osseo School Food Truck
ADDRESS:
COMM #:
DATE: 11.8.23
REVISED:
DRAWN: MK **CHECKED:** MP

Side Elevation

SCALE: 1/4" = 1'-0"
NOTE: Preliminary - Not For Construction

SHEET
2 03
2

MMKR
CERTIFIED PUBLIC ACCOUNTANTS
MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO., P.A.

INDEPENDENT SCHOOL DISTRICT NO. 279

Audit Report for Year Ended June 30, 2023

AUDITOR'S ROLE

OPINION ON FINANCIAL STATEMENTS

- DISTRICT AUDIT
- SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

INTERNAL CONTROLS AND COMPLIANCE

- FINANCIAL STATEMENT AUDIT
- FEDERAL "SINGLE AUDIT"
- STATE LAWS AND REGULATIONS

AUDIT RESULTS

DISTRICT FINANCIAL AUDIT	• Unmodified Opinion on Basic Financial Statements • Emphasis of Matter - Implementation of Accounting Standard
INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT	• No Deficiencies in the District's Internal Control over Financial Reporting

AUDIT RESULTS (CONTINUED)

MMKR

MN LEGAL COMPLIANCE	• No Findings Based on Testing of Compliance with Minnesota Laws and Regulations
SINGLE AUDIT of FEDERAL AWARDS	• Clean Opinion on Schedule of Expenditures of Federal Awards • One Deficiency in Internal Controls over Compliance • Procurement Requirements Applicable to Child Nutrition Federal Program

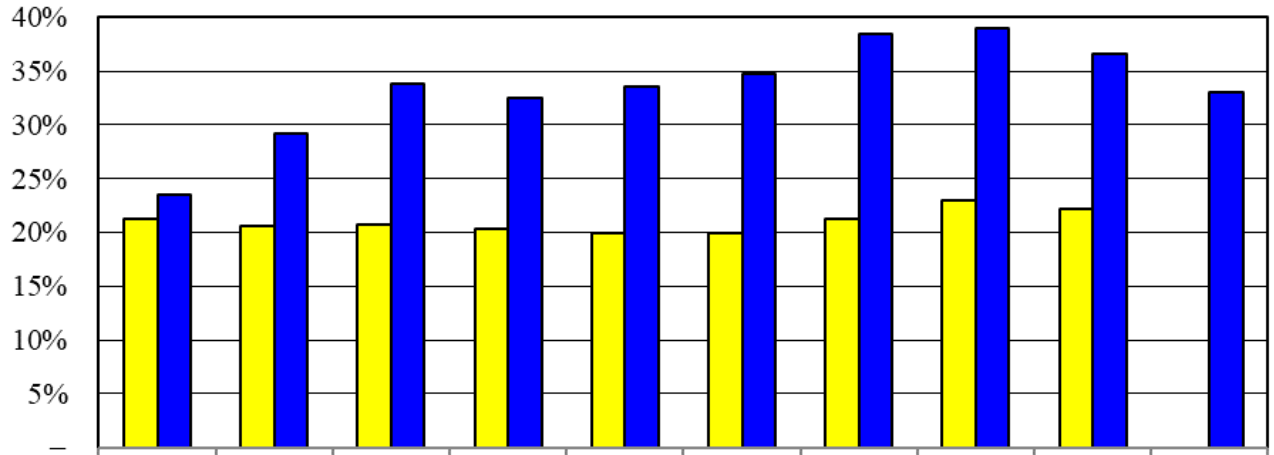
GENERAL EDUCATION AID

BASIC FORMULA ALLOWANCE

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	$ 5,302	1.50 %
2015	$ 5,831	2.00 %
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %
2024	$ 7,138	4.00 %
2025	$ 7,281	2.00 %

STATE-WIDE FUND BALANCES

State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures
(Including the General Fund Capital Account)



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State-Wide	21.2%	20.6%	20.7%	20.3%	20.0%	19.9%	21.3%	23.0%	22.2%	–
ISD No. 279	23.5%	29.2%	33.8%	32.5%	33.6%	34.7%	38.4%	39.0%	36.6%	33.0%

REVENUE PER ADM SERVED

Governmental Funds Revenue per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 279 – Osseo Area Schools		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Property taxes	$ 2,576	$ 2,645	$ 3,411	$ 3,506	$ 3,718	$ 3,949	$ 4,029
Other local sources	438	571	323	446	221	266	454
State	10,514	10,504	10,517	10,536	10,630	10,433	11,004
Federal	992	1,335	956	1,397	955	1,011	1,320
Total General Fund	14,520	15,055	15,207	15,885	15,524	15,659	16,807
Special revenue funds							
Food Service	576	803	568	770	637	816	661
Community Service	612	731	684	836	641	815	851
Debt Service Fund	1,512	1,508	1,549	1,537	1,046	672	776
Total revenue	$ 17,220	$ 18,097	$ 18,008	$ 19,028	$ 17,848	$ 17,962	$ 19,095
ADM served per MDE School District Profiles Report (current year estimated)					20,330	20,634	20,657

Note 1: Excludes the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary funds.

Note 2: Fiscal 2023 state-wide and metro area data is not available.

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

EXPENDITURES PER ADM SERVED

Governmental Funds Expenditures per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 279 – Osseo Area Schools		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Administration and district support	$ 1,184	$ 1,249	$ 1,205	$ 1,300	$ 998	$ 1,010	$ 1,060
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,878	6,894	7,319
Vocational education instruction	197	210	179	191	172	213	193
Special education instruction	2,626	2,724	2,792	2,883	2,786	2,879	2,936
Instructional support services	812	816	917	939	1,505	1,475	1,644
Pupil support services	1,228	1,429	1,285	1,558	1,248	1,400	1,551
Sites, buildings, and other	1,083	1,113	1,052	1,076	1,266	1,234	1,376
Total General Fund – noncapital	13,328	14,035	13,957	14,785	14,853	15,105	16,079
General Fund capital expenditures	793	876	815	897	518	719	1,193
Total General Fund	14,121	14,911	14,772	15,682	15,371	15,824	17,272
Special revenue funds							
Food Service	532	670	522	659	573	725	751
Community Service	610	689	682	774	613	697	797
Debt Service Fund	1,576	1,599	1,609	1,561	988	693	790
Total expenditures	$ 16,839	$ 17,869	$ 17,585	$ 18,676	$ 17,545	$ 17,939	$ 19,610
ADM served per MDE School District Profiles Report (current year estimated)					20,330	20,634	20,657

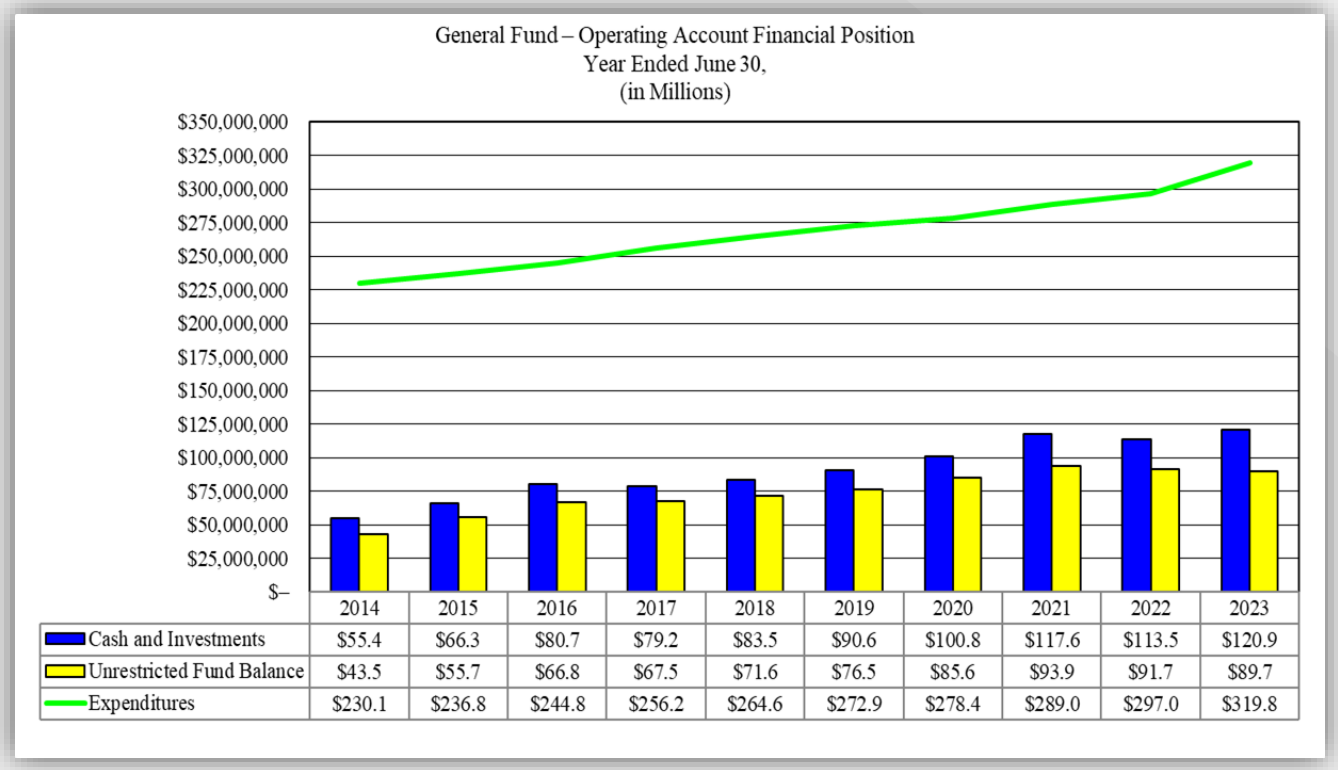
Note 1: Excludes the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary funds.

Note 2: Fiscal 2023 state-wide and metro area data is not available.

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

GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Cash and Investments	$55.4	$66.3	$80.7	$79.2	$83.5	$90.6	$100.8	$117.6	$113.5	$120.9
Unrestricted Fund Balance	$43.5	$55.7	$66.8	$67.5	$71.6	$76.5	$85.6	$93.9	$91.7	$89.7
Expenditures	$230.1	$236.8	$244.8	$256.2	$264.6	$272.9	$278.4	$289.0	$297.0	$319.8

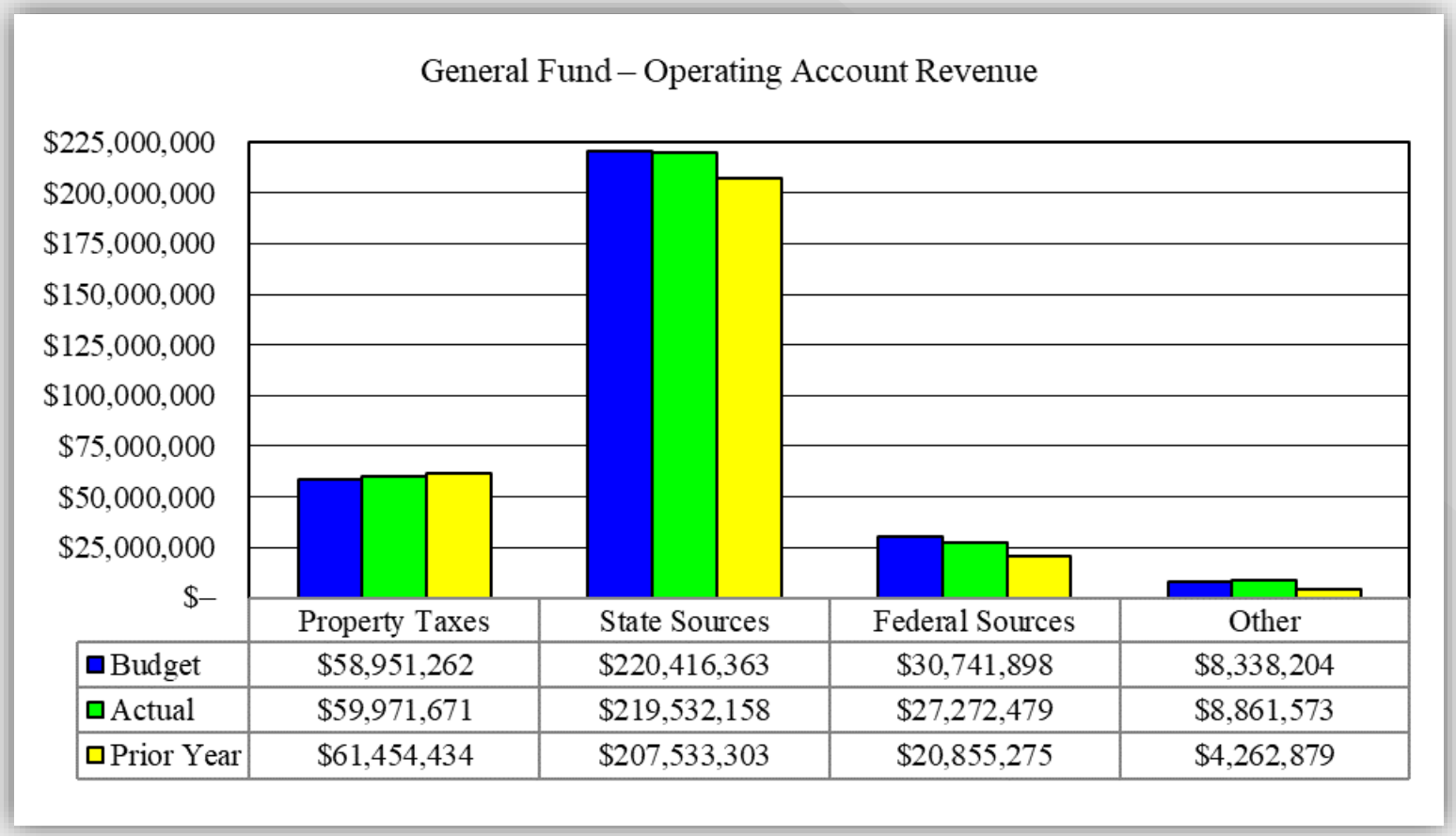
GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS – CONTINUED

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	$ 295,095	$ 413,056	$ 217,512	$ 440,231	$ 434,679
Restricted fund balances (1)	1,365,017	2,582,371	2,635,666	1,664,876	2,236,866
Unrestricted fund balances					
Assigned	825,755	3,926,582	16,452,233	14,669,070	500,000
Unassigned	75,728,626	81,696,260	77,400,156	77,005,186	89,245,564
Total fund balance	$ 78,214,493	$ 88,618,269	$ 96,705,567	$ 93,779,363	$ 92,417,109
Unassigned fund balances as a percentage of expenditures	27.8%	29.3%	26.8%	25.9%	27.9%

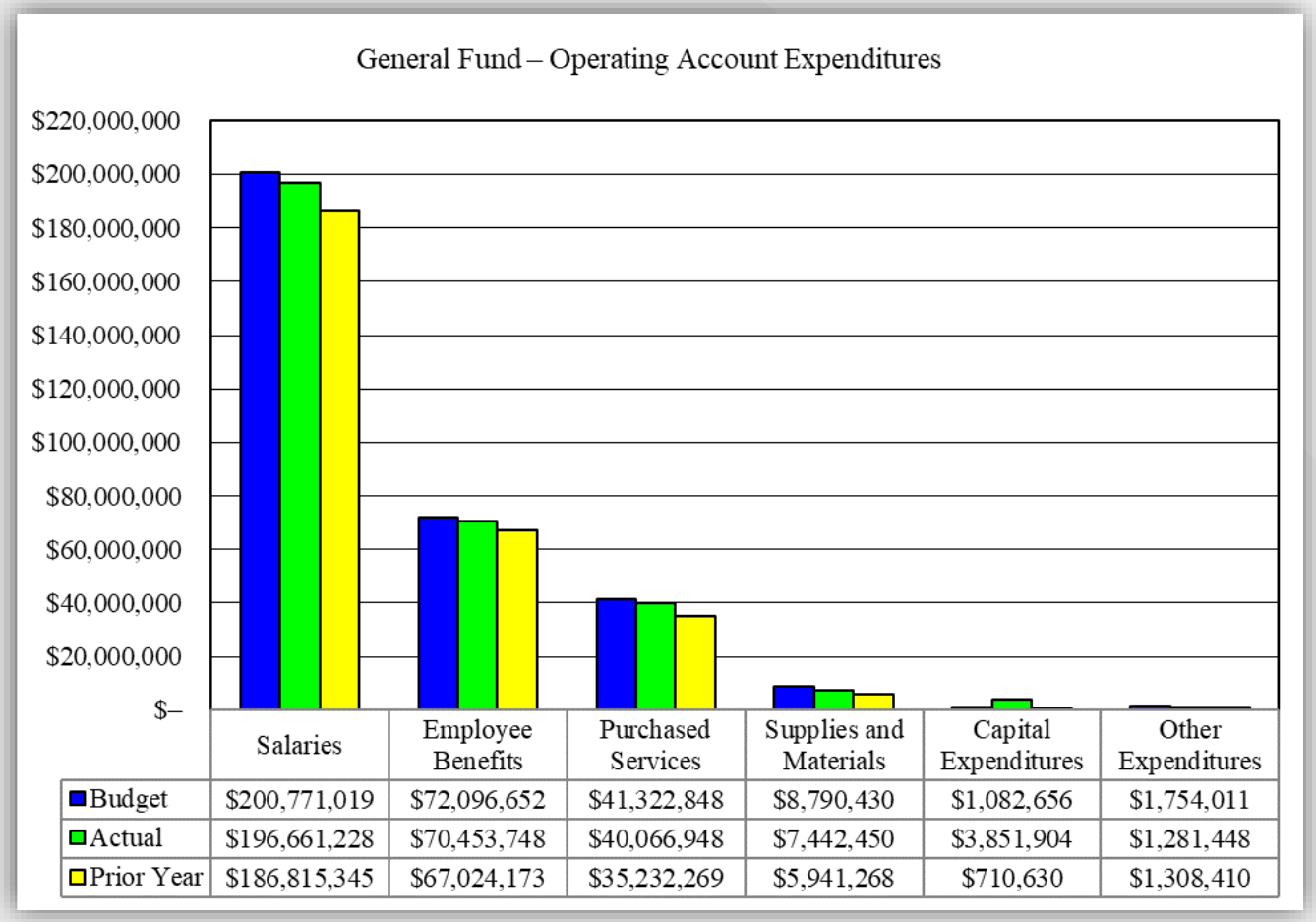
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

GENERAL FUND REVENUE



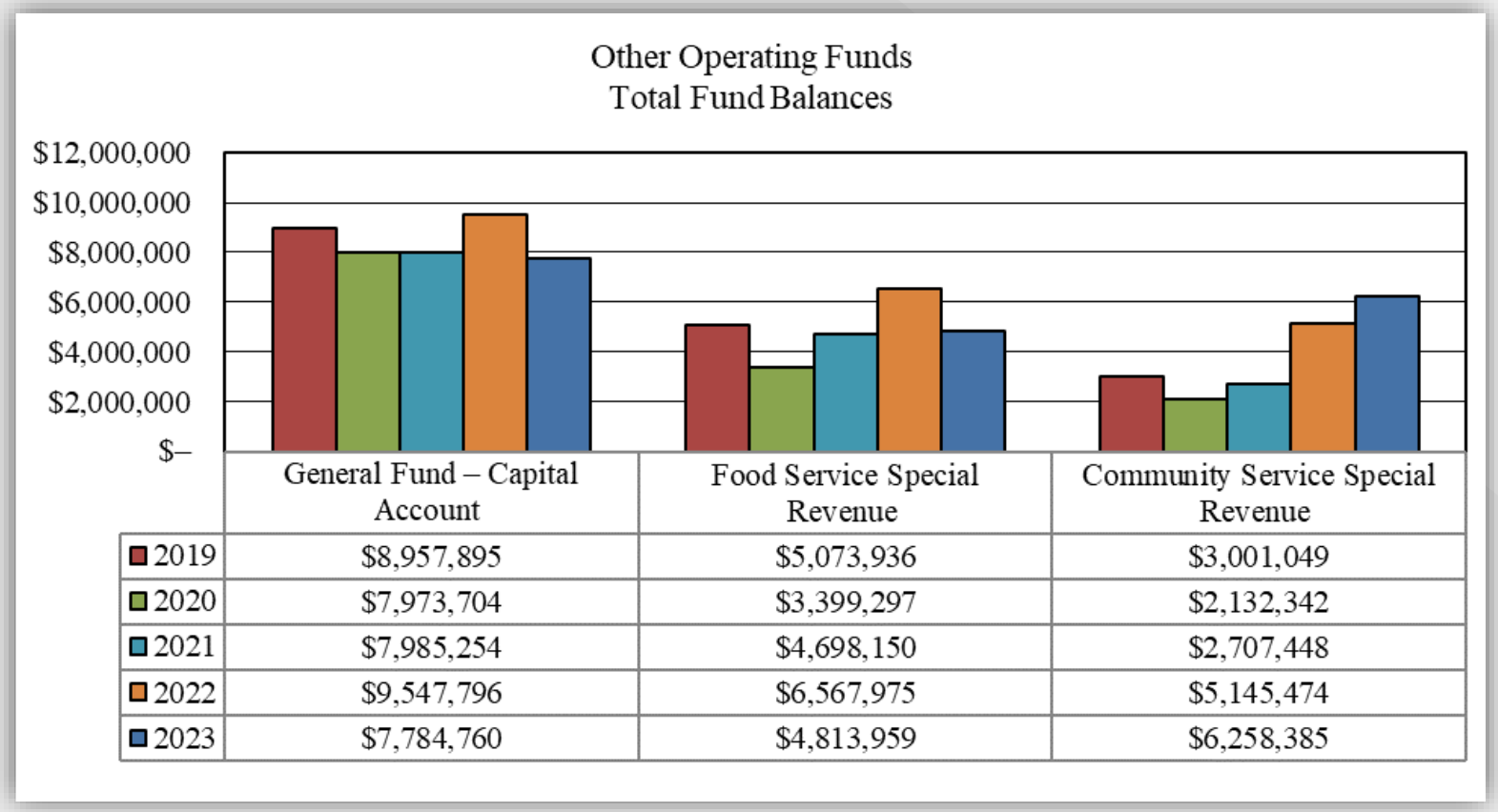
	Property Taxes	State Sources	Federal Sources	Other
Budget	$58,951,262	$220,416,363	$30,741,898	$8,338,204
Actual	$59,971,671	$219,532,158	$27,272,479	$8,861,573
Prior Year	$61,454,434	$207,533,303	$20,855,275	$4,262,879

GENERAL FUND EXPENDITURES



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$200,771,019	$72,096,652	$41,322,848	$8,790,430	$1,082,656	$1,754,011
Actual	$196,661,228	$70,453,748	$40,066,948	$7,442,450	$3,851,904	$1,281,448
Prior Year	$186,815,345	$67,024,173	$35,232,269	$5,941,268	$710,630	$1,308,410

OTHER GOVERNMENTAL FUNDS



	General Fund – Capital Account	Food Service Special Revenue	Community Service Special Revenue
2019	$8,957,895	$5,073,936	$3,001,049
2020	$7,973,704	$3,399,297	$2,132,342
2021	$7,985,254	$4,698,150	$2,707,448
2022	$9,547,796	$6,567,975	$5,145,474
2023	$7,784,760	$4,813,959	$6,258,385

SUMMARY

CLEAN OPINION ON BASIC FINANCIAL STATEMENTS

SIGNIFICANT INCREASE IN FEDERAL GRANTS AND RELATED COMPLIANCE REQUIREMENTS

ONE FINDING REPORTED IN SINGLE AUDIT OF FEDERAL AWARDS

FINANCIAL RESULTS REFLECT ADHERENCE TO BUDGET

FOCUS ON LONG-TERM FUNDING OBLIGATIONS

FINANCIAL RECORDS IN EXCELLENT CONDITION

Management Report

for

Independent School District No. 279

June 30, 2023

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

To the School Board and Management of
Independent School District No. 279 – Osseo Area Schools
Maple Grove, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 279 – Osseo Area Schools' (the District) financial statements for the year ended June 30, 2023. We have organized this report into the following sections:

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

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

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
November 15, 2023

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

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AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2023:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), 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 that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.

- We reported a deficiency in the District's internal controls over compliance that we considered to be a material weakness with the types of compliance requirements that could have a direct and material effect on its major federal programs. The results of our tests also noted noncompliance with the types of compliance requirements that could have a direct and material effect on its major federal programs, as noted in the finding summary.

    - **Finding Summary**

        2 CFR § 200.320(b) requires the District to establish and maintain effective internal control over compliance with requirements applicable to federal program expenditures, including procurement requirements applicable to its child nutrition cluster federal program. For one of three vendors tested, the District had not awarded a contract based on two or more bids as required by the Uniform Guidance procurement standards.

- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2023. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to the basic financial statements, the District implemented GASB Statement No. 96 during fiscal year ended June 30, 2023. This standard changed the way SBITA transactions are reported by the District, but did not result in a restatement of beginning net position in the current year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the Minnesota Department of Education (MDE). Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS (CONTINUED)

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed 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 basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the maturity 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 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 November 15, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that 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 Schedule of Expenditures of Federal Awards and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides some 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 two fiscal years. The 2023 Legislature approved per pupil increases of $275 for fiscal 2024 and $143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The $529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately $105, or 2.00 percent, state-wide.

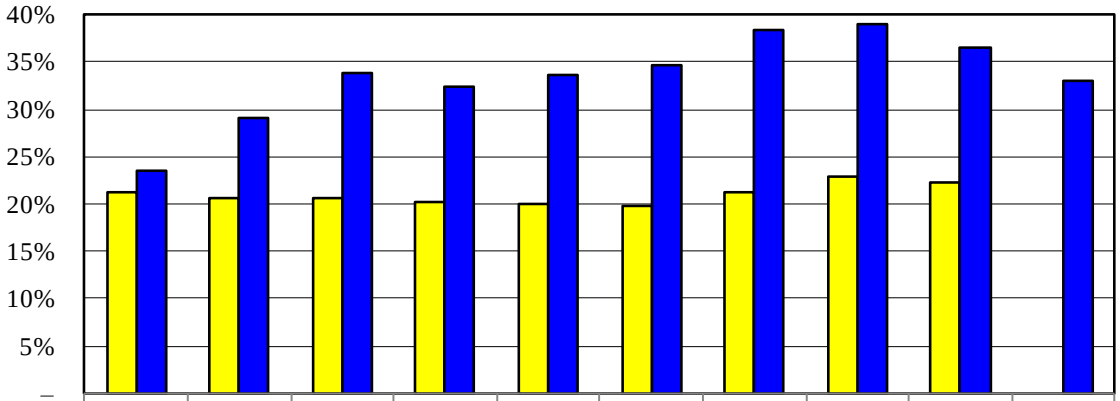
Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	$ 5,302	1.50 %
2015	$ 5,831	2.00 %
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %
2024	$ 7,138	4.00 %
2025	$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures
(Including the General Fund Capital Account)



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State-Wide	21.2%	20.6%	20.7%	20.3%	20.0%	19.9%	21.3%	23.0%	22.2%	–
ISD No. 279	23.5%	29.2%	33.8%	32.5%	33.6%	34.7%	38.4%	39.0%	36.6%	33.0%

Note: State-wide information is not available for fiscal 2023.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 21.2 percent at the end of fiscal 2014 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent as districts returned to more traditional learning models and program operations with the relaxation of pandemic restrictions.

As of June 30, 2022, the District's unrestricted operating fund balance as a percentage of operating expenditures was 36.6 percent for the District, as compared to a state-wide average of 22.2 percent. The District's unrestricted operating fund balance as a percentage of operating expenditures was 33.0 percent at the end of the current year.

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.

As discussed further in the "Financial Trends of Your District" section of this report, the amount of fund balance the District has does not correlate to the amount of cash available for use by the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary 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. 279 – Osseo Area Schools		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Property taxes	$ 2,576	$ 2,645	$ 3,411	$ 3,506	$ 3,718	$ 3,949	$ 4,029
Other local sources	438	571	323	446	221	266	454
State	10,514	10,504	10,517	10,536	10,630	10,433	11,004
Federal	992	1,335	956	1,397	955	1,011	1,320
Total General Fund	14,520	15,055	15,207	15,885	15,524	15,659	16,807
Special revenue funds							
Food Service	576	803	568	770	637	816	661
Community Service	612	731	684	836	641	815	851
Debt Service Fund	1,512	1,508	1,549	1,537	1,046	672	776
Total revenue	$ 17,220	$ 18,097	$ 18,008	$ 19,028	$ 17,848	$ 17,962	$ 19,095
ADM served per MDE School District Profiles Report (current year estimated)					20,330	20,634	20,657

Note 1: Excludes the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary funds.

Note 2: Fiscal 2023 state-wide and metro area data is not available.

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

ADM used in the table above 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 comparisons in the table above and on the next page, when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The mix of local and state revenues vary from year-to-year, primarily based on funding formulas and the state's financial condition. The mix of revenue components from district-to-district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

Total revenue per ADM served increased by $1,133 to $19,095, as presented in the table above. State revenue increased $571 per student, mainly in general education aid and compensatory aid. Federal aid increased $309 per student with increased spending in COVID-19-related federal grant entitlements. Other revenues increased $188 per student, mainly from increased investment earnings related to changing market conditions. Food Service Special Revenue Fund revenue decreased $155 per student with a decrease in federal reimbursement rates and the return to paid lunches for fiscal year 2023.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary funds. 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. 279 – Osseo Area Schools		
	2021	2022	2021	2022	2021	2022	2023
General Fund							
Administration and district support	$ 1,184	$ 1,249	$ 1,205	$ 1,300	$ 998	$ 1,010	$ 1,060
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,878	6,894	7,319
Vocational education instruction	197	210	179	191	172	213	193
Special education instruction	2,626	2,724	2,792	2,883	2,786	2,879	2,936
Instructional support services	812	816	917	939	1,505	1,475	1,644
Pupil support services	1,228	1,429	1,285	1,558	1,248	1,400	1,551
Sites, buildings, and other	1,083	1,113	1,052	1,076	1,266	1,234	1,376
Total General Fund – noncapital	13,328	14,035	13,957	14,785	14,853	15,105	16,079
General Fund capital expenditures	793	876	815	897	518	719	1,193
Total General Fund	14,121	14,911	14,772	15,682	15,371	15,824	17,272
Special revenue funds							
Food Service	532	670	522	659	573	725	751
Community Service	610	689	682	774	613	697	797
Debt Service Fund	1,576	1,599	1,609	1,561	988	693	790
Total expenditures	$ 16,839	$ 17,869	$ 17,585	$ 18,676	$ 17,545	$ 17,939	$ 19,610
ADM served per MDE School District Profiles Report (current year estimated)					20,330	20,634	20,657

Note 1: Excludes the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary funds.

Note 2: Fiscal 2023 state-wide and metro area data is not available.

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

Expenditure patterns also vary from district to district, for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District's expenditures per ADM have been comparable to the metro average in recent years, with debt service expenditures below average.

The District spent $405,065,453 in the governmental funds reflected above in fiscal 2023, an increase of $34,948,862 (9.4 percent) from the prior year. On a per student basis, this represents an increase of $1,671 per student. General Fund operating expenditures (excluding capital) increased $974 per student, with the largest increase in elementary and secondary regular instruction. General Fund capital expenditures increased $474 per student, mainly for operating capital purchases and long-term facilities maintenance costs at the District's sites and buildings.

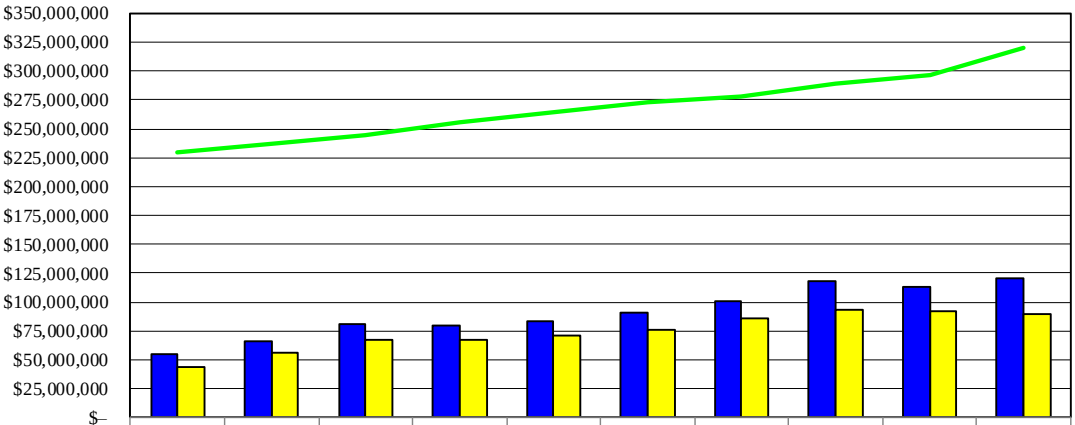
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulted in substantial new and unfamiliar federal revenue streams, to name a few. Challenges remain, with tight labor markets, inflationary increases, and the end of many federal pandemic-related funding programs. District school boards, administrators, and employees continue to manage these issues, as districts strive to provide a safe and effective learning experience for their students.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND – OPERATING ACCOUNT 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.



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Cash and Investments	$55.4	$66.3	$80.7	$79.2	$83.5	$90.6	$100.8	$117.6	$113.5	$120.9
Unrestricted Fund Balance	$43.5	$55.7	$66.8	$67.5	$71.6	$76.5	$85.6	$93.9	$91.7	$89.7
Expenditures	$230.1	$236.8	$244.8	$256.2	$264.6	$272.9	$278.4	$289.0	$297.0	$319.8

The District ended fiscal year 2023 with a General Fund – Operating Account cash and investments balance of $120,913,761 (net of borrowing), an increase of $7,461,843 from the previous year. Unrestricted fund balance, including assigned fund balance, at year-end was $89,745,564, a decrease of $1,928,692.

The following table presents the components of the General Fund – Operating Account fund balances for the past five years:

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	$ 295,095	$ 413,056	$ 217,512	$ 440,231	$ 434,679
Restricted fund balances (1)	1,365,017	2,582,371	2,635,666	1,664,876	2,236,866
Unrestricted fund balances					
Assigned	825,755	3,926,582	16,452,233	14,669,070	500,000
Unassigned	75,728,626	81,696,260	77,400,156	77,005,186	89,245,564
Total fund balance	$ 78,214,493	$ 88,618,269	$ 96,705,567	$ 93,779,363	$ 92,417,109
Unassigned fund balances as a percentage of expenditures	27.8%	29.3%	26.8%	25.9%	27.9%

(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

The table above reflects the total General Fund – Operating Account unassigned fund balances and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula. The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

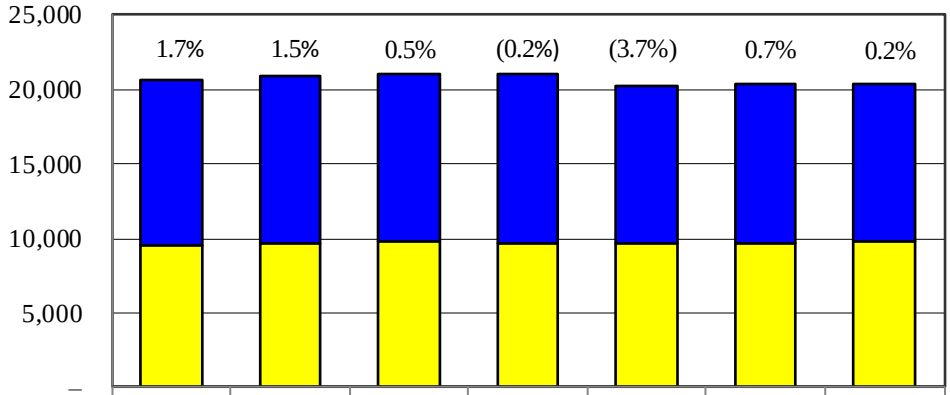
Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding maintaining a minimum fund balance for the General Fund. The policy states that the District will endeavor to maintain an unassigned fund balance that will not fall below 5.0 percent of the District's General Fund operating expenditure budget, excluding operating capital programs.

At June 30, 2023, the unassigned fund balance (excluding restricted account deficits) of the General Fund – Operating Account was 27.9 percent of the fiscal 2023 General Fund – Operating Account expenditures, or 14.5 weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP (ADM)

The following graph shows the rate of change in the District's adjusted ADM served by the District from year-to-year:



	2017	2018	2019	2020	2021	2022	2023
Early Childhood–Grade 6	11,108	11,348	11,324	11,300	10,522	10,671	10,659
Grades 7–12	9,551	9,620	9,749	9,730	9,732	9,732	9,782

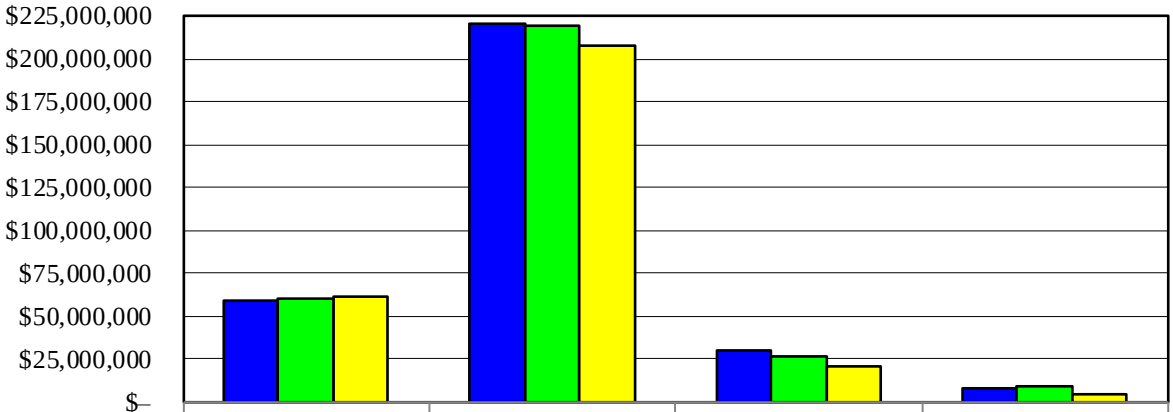
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts 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 in the current year by 38, or 0.2 percent, from the prior year to 20,441 served.

GENERAL FUND REVENUES

The following graph summarizes the District's General Fund – Operating Account revenue for 2023:

General Fund – Operating Account Revenue



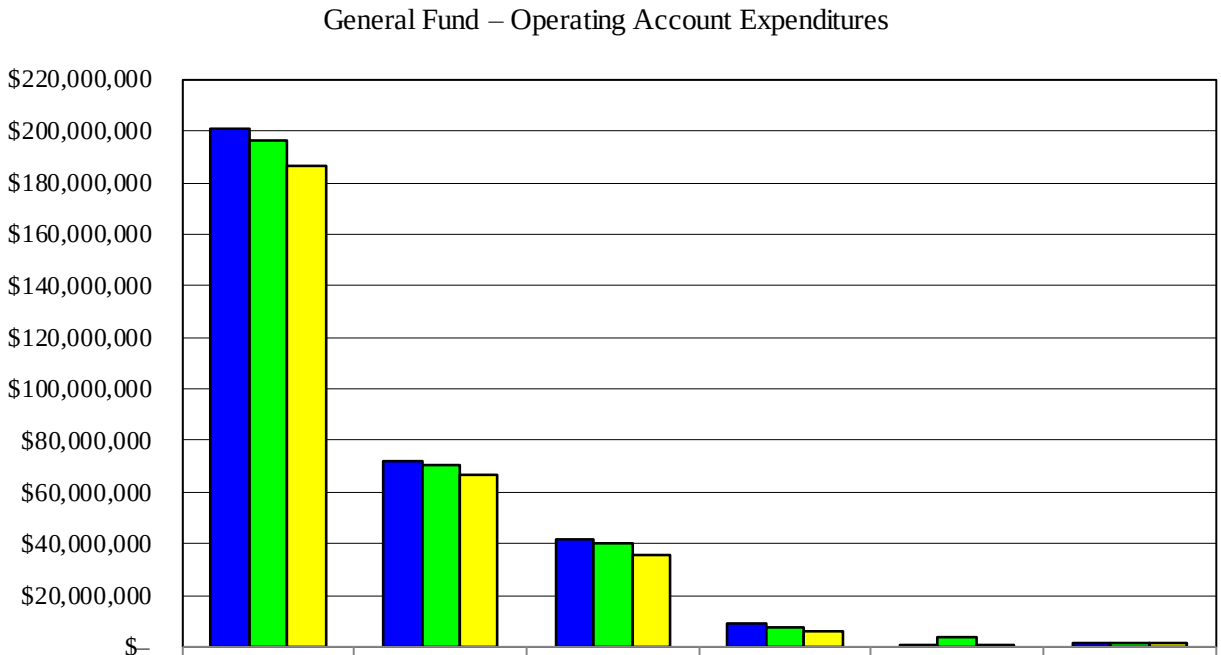
	Property Taxes	State Sources	Federal Sources	Other
Budget	$58,951,262	$220,416,363	$30,741,898	$8,338,204
Actual	$59,971,671	$219,532,158	$27,272,479	$8,861,573
Prior Year	$61,454,434	$207,533,303	$20,855,275	$4,262,879

Total General Fund – Operating Account revenues were $315,637,881 for the year ended June 30, 2023, which was $2,809,846 (0.9 percent) under the final budget. Property taxes were over budget by $1,020,409, mainly due to stronger collection rates than projected. Federal sources were under budgeted amounts by $3,469,419, as spending was lower than budgeted. These grants contain carryover provisions, since many of these grants cross over fiscal years.

General Fund – Operating Account total revenues were $21,531,990 higher than the previous year. The increase from the prior year was due to an increase in state sources, mainly in compensatory aid and in the general education basic formula allowance. Federal sources were up, largely due to the increase in COVID-19-related grant award spending. Other revenues increased, mainly in investments earnings from improved market conditions.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund – Operating Account expenditures for 2023:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$200,771,019	$72,096,652	$41,322,848	$8,790,430	$1,082,656	$1,754,011
Actual	$196,661,228	$70,453,748	$40,066,948	$7,442,450	$3,851,904	$1,281,448
Prior Year	$186,815,345	$67,024,173	$35,232,269	$5,941,268	$710,630	$1,308,410

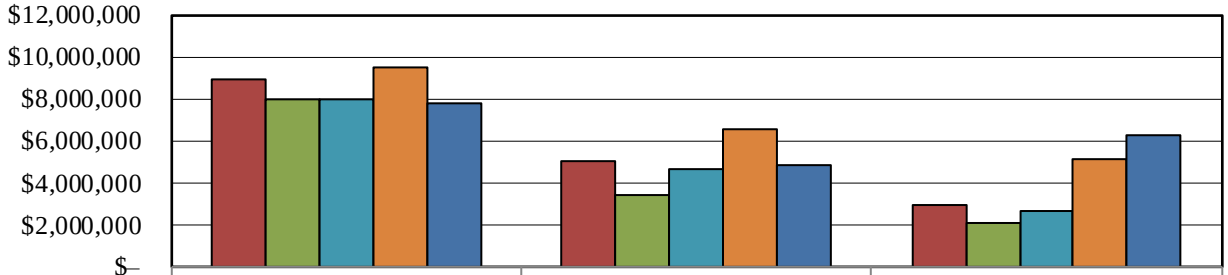
Total General Fund – Operating Account expenditures were $319,757,726 for the year ended June 30, 2023, which was $6,059,890 (1.9 percent) under the final budget. Salaries and employee benefits were under budget by a combined $5,752,695. Salaries and benefits were under budget, mainly in special education instruction totaling $2,218,278, mainly due to budgeted staff positions unfilled throughout the year. Purchased services were $1,255,900 under budget, mainly in pupil support services totaling $1,309,274. Transportation and snow removal costs were less than budget, due to several factors, including contract improvements and fuel rebates. Both purchased services and supplies and materials costs were also under budget, due to cost containment measures on the part of management and staff. Capital expenditures were over budget by $2,769,248, mainly related to the issuance of a financed purchase agreement for light emitting diode (LED) lighting.

Total General Fund – Operating Account expenditures were $22,725,631 (7.7 percent) more than the prior year. Salaries and benefits increased $13,275,458. Cost increases related to scheduled salary increases in contract agreements, increased COVID-19-related grant funded positions, and additional staffing with continued efforts to fill open positions. Purchased services were higher than the prior year by $4,834,679, mainly in pupil support services for transportation and sites and buildings for utilities and repair projects. Capital expenditures were higher than the prior year by $3,141,274, mainly related to the issuance of financed purchase agreements.

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.

Other Operating Funds
Total Fund Balances



	General Fund – Capital Account	Food Service Special Revenue	Community Service Special Revenue
2019	$8,957,895	$5,073,936	$3,001,049
2020	$7,973,704	$3,399,297	$2,132,342
2021	$7,985,254	$4,698,150	$2,707,448
2022	$9,547,796	$6,567,975	$5,145,474
2023	$7,784,760	$4,813,959	$6,258,385

General Fund – Capital Account

The General Fund – Capital Account has accumulated a fund balance of $7,784,760 at June 30, 2023, which decreased $1,763,036 from the prior year. This balance includes $25,287 in nonspendable funds, restricted for operating capital purposes of $7,251,353, and restricted for long-term facilities maintenance purposes of $508,120.

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2023 with a fund balance decrease of $1,754,016, compared to a budgeted decrease of $653,443. Food service revenue was $13,646,970, which was over budget by $193,228, mainly in regular meal sales as program activity was higher than projected. Expenditures were $15,512,486, and were over budget by $1,293,801, mainly in supplies and materials as program activity costs was higher than anticipated. The ending fund balance of $4,813,959 in this fund represents 31.0 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2023 with a fund balance increase of $1,112,911, compared to a budgeted increase of $997,437. Revenues of $17,572,414 were over budget by $180,253, mainly in program tuition and fees. Expenditures of $16,459,503 were over budget by $64,779, mainly in salaries and benefits (the result of filling positions to serve program participants). The ending fund balance of $6,258,385 in this fund represents 38.0 percent of current year expenditures.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining, and should not become an additional burden on general education funds. The District has been able to maintain healthy, stable fund balances in both funds.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance increase of $381,083, due to the issuance of facilities maintenance bonds net of related spending.

Debt Service Funds

The funding of the general obligation bonds is controlled in accordance with each outstanding debt issue's financing plan.

Self-Insurance Internal Service Funds

During fiscal year 2023, the District operated a Dental Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured dental insurance program. Net position in this fund decreased $15,310, resulting in a net position of $409,014 at June 30, 2023.

During fiscal year 2023, the District operated a Medical Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured medical insurance program. Net position in this fund decreased $573,631, resulting in a net position of $371,952 at June 30, 2023.

Retirement Incentive Pay Internal Service Fund

The District uses the Retirement Incentive Pay Internal Service Fund to account for the activity of the District's severance benefit obligations. The following table presents the activity reported for the past five fiscal years in this Internal Service Fund:

	2019	2020	2021	2022	2023
Operating revenue					
Contributions from governmental funds	$ –	$ –	$ –	$ –	$ –
Operating expenses					
Post-employment severance benefits	504,928	477,946	937,831	242,212	355,880
Operating income (loss)	(504,928)	(477,946)	(937,831)	(242,212)	(355,880)
Nonoperating revenue					
Investment earnings	234,265	160,720	28,996	(2,219)	149,411
Income (loss) before transfers	(270,663)	(317,226)	(908,835)	(244,431)	(206,469)
Transfers (out)	–	–	–	(500,000)	–
Change in net position	(270,663)	(317,226)	(908,835)	(744,431)	(206,469)
Net position					
Beginning of year	3,239,238	2,968,575	2,651,349	1,742,514	998,083
End of year	$ 2,968,575	$ 2,651,349	$ 1,742,514	$ 998,083	$ 791,614

The year-end net position, as reported above, represents the District's total accumulated assets of $4,559,903, less the total severance benefit liability of $3,768,269 as of June 30, 2023.

Post-Employment Benefits Revocable Trust Internal Service Fund

The District uses the Post-Employment Benefits Revocable Trust Internal Service Fund to finance its post-employment health benefit liabilities. The following table presents the activity reported for the past five fiscal years in this Internal Service Fund:

	2019	2020	2021	2022	2023
Operating revenue					
Contributions from governmental funds	$ –	$ –	$ 500,000	$ –	$ –
Operating expenses					
OPEB	139,269	(449,211)	466,368	585,040	288,022
Operating income (loss)	(139,269)	449,211	33,632	(585,040)	(288,022)
Nonoperating revenue					
Investment earnings (losses)	2,174,843	2,139,230	3,190,012	(4,130,445)	1,088,523
Income (loss) before transfers	2,035,574	2,588,441	3,223,644	(4,715,485)	800,501
Transfers in	–	–	–	500,000	–
Change in net position	2,035,574	2,588,441	3,223,644	(4,215,485)	800,501
Net position					
Beginning of year	4,730,654	6,766,228	9,354,669	12,578,313	8,362,828
End of year	$ 6,766,228	$ 9,354,669	$ 12,578,313	$ 8,362,828	$ 9,163,329

The District updated an actuarial study to determine the District's post-employment health benefit liabilities under GASB Statement No. 75, OPEB.

This OPEB Plan is funded by the District's Post-Employment Benefits Revocable Trust Internal Service Fund. Total net position increased $800,501 in fiscal 2023, mainly the result of investment gains from market conditions in the current year.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		
	2022	2023	Net Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 128,618,261	$ 124,956,878	$ (3,661,383)
Total capital assets, net of depreciation and amortization	408,390,651	427,413,536	19,022,885
Certain long-term debt plus accrued interest	(167,860,192)	(170,500,070)	(2,639,878)
Net pension-related adjustments	(267,122,197)	(216,533,634)	50,588,563
Internal Service Fund net position	10,730,818	10,735,909	5,091
Other adjustments	907,984	735,076	(172,908)
Total net position – governmental activities	$ 113,665,325	$ 176,807,695	$ 63,142,370
Net position			
Net investment in capital assets	$ 251,841,254	$ 268,802,808	$ 16,961,554
Restricted	33,722,595	32,179,593	(1,543,002)
Unrestricted	(171,898,524)	(124,174,706)	47,723,818
Total net position	$ 113,665,325	$ 176,807,695	$ 63,142,370

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as severance payable and net pension liability.

Total net position increased by $63,142,370 during fiscal 2023. The District's net investment in capital assets increased $16,961,554 this year. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

Unrestricted net position increased $47,723,818, which is primarily related to improvements in pension-related funding obligations in the current year.

ACCOUNTING AND AUDITING UPDATES

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

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS—AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash, or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled, should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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OSSEO AREA SCHOOLS

ISD 279

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended June 30, 2023

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

2022-23

INDEPENDENT SCHOOL DISTRICT 279

OSSEO AREA SCHOOLS

Maple Grove, Minnesota

ANNUAL COMPREHENSIVE FINANCIAL REPORT
for the Fiscal Year Ended June 30, 2023

INDEPENDENT SCHOOL DISTRICT NO. 279
OSSEO AREA SCHOOLS

11200 – 93rd Avenue North
Maple Grove, MN 55369

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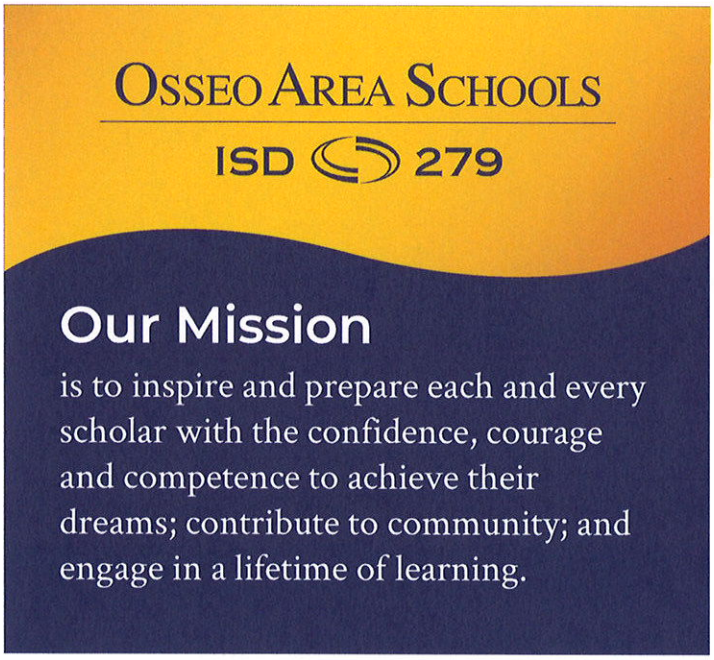
OSSEO AREA SCHOOLS
ISD 279
Our Mission
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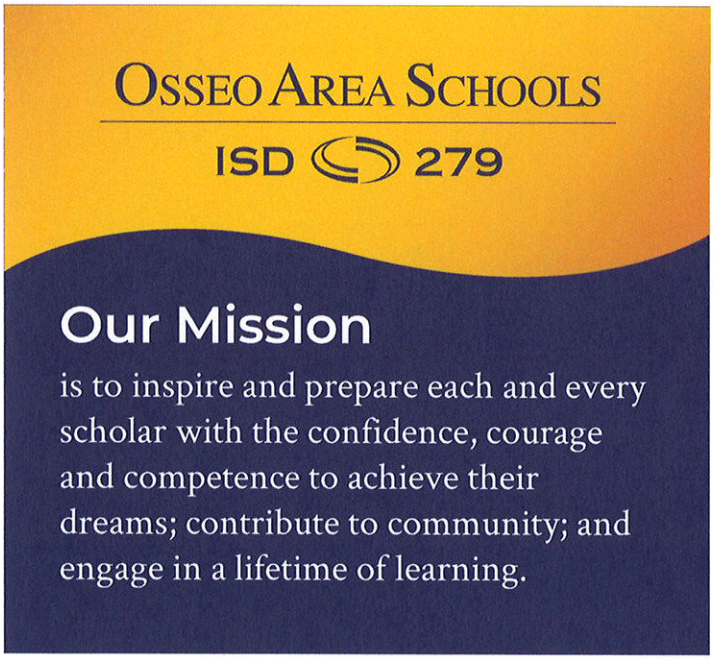
OSSEO AREA SCHOOLS
ISD 279
Our Mission
is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

SECTION I
INTRODUCTION

OSSEO AREA SCHOOLS

ISD 279

Our Mission

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OSSEO AREA SCHOOLS
ISD 279

Business Services
Educational Service Center

November 15, 2023

FISCAL YEAR 2023

ANNUAL COMPREHENSIVE FINANCIAL REPORT

To: Independent School District No. 279 – Osseo Area Schools School Board members and citizens

The Annual Comprehensive Financial Report (ACFR) of Independent School District (ISD) No. 279 – Osseo Area Schools (the District) for the fiscal year ended June 30, 2023, is submitted herewith. Minnesota state law requires that public school districts publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2023. The District is required to undergo an annual Single Audit in conformity with the provisions of the Federal Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget's Uniform Guidance. The District is also required to undergo an annual Minnesota State legal compliance audit under Minnesota Statutes § 6.65. Independent auditor reports and a Schedule of Expenditures of Federal Awards are included in a separately issued document.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Malloy, Montague, Karnowski, Radosevich & Co., P.A., has issued unmodified opinions on the District's financial statements for the year ended June 30, 2023. The independent auditor's report is located at the front of the financial section of this report.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

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PROFILE OF THE DISTRICT

The District was incorporated in 1953. As Minnesota's fifth-largest school district, Osseo Area Schools serves all or parts of Brooklyn Center, Brooklyn Park, Corcoran, Dayton, Maple Grove, Osseo, Plymouth, and Rogers.

The District is governed by an elected six-member School Board. The seated School Board consists of six members who are elected at large in even-numbered years. Members serve alternating four-year terms.

The School Board hires the superintendent and delegates the authority and responsibility to administer school district operations. The superintendent serves as an ex-officio member of the School Board.

In Osseo Area Schools, we inspire and prepare each and every scholar with the confidence, courage, and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning. Our scholars benefit from exceptional opportunities, support, and partnerships that help them graduate with the confidence, courage, and competence to make their dreams a reality.

Our size is an advantage, allowing us to offer more academic and extracurricular opportunities for your child to thrive; greater access to technology to enhance learning; and more staff to support your student's individual learning needs.

ISD No. 279 students reflect our vibrant global community, coming from homes where more than 100 dialects or languages are spoken. Our schools are racially and culturally diverse, and students experience rich, real-life learning environments that prepare them for success in the 21st century workplace.

The District enrolled 20,441 students in fiscal year (FY) 2023 from a population of 156,387 citizens residing in a 66 square mile area. Students are served pre-kindergarten through Grade 12, in 17 elementary schools (PreK–5), four middle schools (6–8), three senior highs (9–12), an online learning school (K–12), an area learning center, two early childhood centers, two special program sites, and an adult education/enrollment center. Community education classes serve lifelong learners from birth through senior citizens.

A child's first years of school provide a foundation for lifelong learning. Prekindergarten programming—available at every elementary school—incorporates research-based early learning standards developed by the Minnesota Department of Education (MDE). Our teachers and staff work together to ensure the concepts and skills taught in prekindergarten lay the groundwork for those taught in kindergarten.

Elementary students are introduced to a range of subjects, from reading/language arts to math, science, social studies, art, music (vocal and instrumental), and physical education. Students in fourth and fifth grade can audition for the Children's Chorus, a district-wide performing group that has served the community for more than 50 years. Services are also provided at each elementary school to support gifted learners and students with special needs.

In middle school, young minds thrive on active learning. Our middle school program keeps students engaged and challenged; helps them discover new interests; and supports their growth. While in middle school, your child may even take courses eligible for high school credit.

An interdisciplinary team of teachers focuses on your child's academic, social, and emotional needs. Students also have a regular advisory period that provides time for extra attention to academics, along with opportunities to build relationships with teachers and other students.

High school offers opportunities for students to explore, grow, and prepare for entering the workplace or college. In addition to choosing core subjects and a wide range of electives, your child can participate in sports, theater, arts, clubs, music, community service, and leadership opportunities. Students have several options for earning college credit while in high school, including Advanced Placement and International Baccalaureate courses, credit agreements with local community and technical colleges, and Post-Secondary Enrollment Options. Our robust career and technical education offerings can help your child gain career-connected knowledge, skills, and competencies that will help them succeed in life after high school. Students can even receive workplace-ready certifications in fields, such as automotive technology, culinary arts, healthcare, and information technology.

As a large district, we are able to offer a wide range of programs and school choices, making it easier for you to find options that meet your child's needs:

- Science, Technology, Engineering, and Math (STEM) magnet program at Weaver Lake Elementary
- Arts magnet integrating fine arts, drama, dance, and music at Birch Grove Elementary School for the Arts
- Science, Technology, Engineering, Arts, and Math (STEAM) magnet programs at Zanewood Community School and Brooklyn Middle School
- International Baccalaureate Middle Years and Diploma Programmes at Park Center Senior High
- Health Sciences magnet program at Osseo Senior High
- Nationally certified automotive maintenance and light repair program at Osseo Senior High
- Career certifications in several fields, including, automotive technology, culinary arts, healthcare, and information technology
- Advanced Placement college-level courses at all high schools
- Gifted Education services
- All-day kindergarten at every elementary school
- Free or tuition-based prekindergarten at every elementary school

Some of our special honors:

- Maple Grove Senior High and Osseo Senior High are two of the nation's Best High Schools, according to U.S. News & World Report
- Weaver Lake was named one of the nation's top three STEM schools in 2015
- Minnesota School of Excellence honors awarded to Elm Creek Elementary (2017) and Woodland Elementary (2011)
- National Merit students honored each year
- Advanced Placement (AP) Scholars, Gates Millennium Scholars, Wallin Education Partners Scholars
- Award-winning staff: Minnesota National Outstanding Assistant Principal, Minnesota Elementary School Counselor of the Year, Minnesota Educational Support Professional of the Year, Minnesota School Business Official of the Year, Minnesota Council on the Teaching of Languages and Cultures Teacher of the Year, and more

- Only Minnesota school district named one of nation's "Best Communities for Music Education" every year since 2009
- State and national award-winning magnet schools
- Recognized for excellence in financial reporting by the MDE and the Association of School Business Officials (ASBO) International
- All-conference musicians in band, orchestra, and choir
- State, section, and conference champions in athletics
- Hennepin Theatre Trust Spotlight Award honorees, including state-wide Triple Threat winners

The financial reporting entity includes all the funds of the primary government (the District). Component units are legally separate entities for which the District (primary government) is financially accountable. There are no organizations considered to be component units of the District.

The District is required to adopt an initial budget for the fiscal year no later than June 30th preceding the beginning of the fiscal year on July 1st. This annual budget serves as the foundation for the District's financial planning and control.

LOCAL ECONOMY

The District had a budgeted enrollment of 20,533 adjusted average daily membership for FY 2023 and an actual enrollment of 20,441. The District's student enrollment for FY 2024 is projected to increase with an estimated student enrollment of 20,891. An increase in enrollment is projected over the next four years.

The District's school buildings were built between 1952 and 2002. Although some of the school buildings are over 50 years old, the District participates in the Long-Term Facilities Maintenance Program through the state of Minnesota and has a 10-year spending plan of $291 million for deferred maintenance and health and safety facility needs.

The District intentionally focuses efforts of staff and other resources to identify available financial resources to maximize revenue. Except for locally imposed fees for things like student activities, the District is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several years, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs due to increased inflationary costs and required mandates. For example, according to data provided by the MDE, had the general education formula increased by the rate of inflation each year since 2003, the 2023 allowance per ADM would be $8,126 rather than $6,863, a difference of $1,263 per ADM, which would amount to more than $27.7 million in 2023 for the District.

Minnesota's economic and budget outlook has stabilized and created a record surplus in the wake of the pandemic. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February 2023, the state was projecting a $17.5 billion surplus. In addition, 2023 also brought one party control to the Legislature. This allowed the DFL majority to utilize the record surplus to enact their agenda, which included a long list of unfinished business from previous sessions. While the session ultimately provides the District with successes with several legislative priorities we have been lobbying to enact for many years, we also encountered legislative proposals that sought to dictate how schools are managed and proposals that fell short of fully funding new employee benefits. These included matters related to collective bargaining, managerial rights, unemployment insurance for hourly school employees, paid family medical leave, earned safe and sick time, tiered licensure changes, student discipline, and new graduation requirements.

In alignment with the current economic concerns, there are numerous factors affecting public school finance and need to be monitored on an on-going basis, such as:

- State aid versus local taxpayer funding for programs and services
- Economic factors, such as unemployment and overall revenue collections by the state
- Mandated programs that are not fully funded, such as special education
- Compliance and implementation of governmental pronouncements
- Impact to local taxpayers for funding requests
- Increased competition for students from other public schools, as well as charter schools
- Housing development and growth
- Enrollment trends
- Health insurance cost increases
- Pension obligations, both local and state
- Management of federal grants and other special funded state programs

BUDGET PROCESS AND LONG-TERM FINANCIAL PLANNING

The School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Expenditure Accounts), Food Service Special Revenue Fund, Community Service Special Revenue Fund, General Obligation Bonds Debt Service Account, and OPEB Bonds Debt Service Account. An annual budget is not adopted for the Capital Projects – Building Construction Fund because project-length financial plans are adopted in accordance with bond issue authorization. Legal budgetary control is at the fund account level.

The budget planning steps began in October 2022, using the **Long-Range Financial Model (LRFM) and Annual Budget Framework** and the **FY 2024 Budget Planning Timeline**. The District's implementation of this long-range financial planning (LRFP) process for developing the annual budget began in FY 2013. The LRFP process is refined and improved annually. As a part of the LRFP process, the following key budget considerations were used during the FY 2024 budget adjustment process:

Outcomes for budget adjustment process –

1. Create budget adjustment recommendations that align with our system's Mission and Strategic Priorities.
2. Involve school and community stakeholders in determining how to provide a quality education using available resources.
3. Provide budget recommendations for School Board approval that achieve a school district budget that maintains required fund balance.

Budget adjustment proposal process –

1. The system has identified legally required and mandated essential services and programs. These will not be considered for adjustment.
2. The analysis of budget adjustments will be based on a review of the effectiveness of specific programs or services. Information will be used to determine which program or initiatives are not getting expected results and should be considered for budget adjustments.
3. The analysis will consider the basic requirements for providing the educational program at sites. This analysis will establish the base quality education level that the District does not want to go below, and the essential support services required to deliver the base.
4. The analysis will consider the impact on our work to ensure equitable student achievement.
5. School Board policies will be considered to determine if they exceed legally required and mandated essential services and programs or the basic requirements for providing the education program. Do board policies and regulation have financial implications? If so, which policies and/or regulations might be changed?
6. All proposed adjustments will be evaluated using the Program Efficiency Abandonment and Redirection (PEAR) process. The process considers the impact of the enhancement, reduction, elimination, or restructuring of services on the education programs.
7. Staff and citizen idea input will be solicited and shared with the School Board for consideration in the budget planning process, through LRFP Advisory and Financial Involvement School-Community Accountability Liaisons (FISCAL). In addition, other formal district advisory groups, such as District Planning Advisory Council (DPAC), Core Planning, Activities Program Advisory Council (APAC), and Community Education Program Advisory Council (CEPAC), inform our work regarding district program priorities, which impacts budget priorities.

The School Board reviewed FY 2024 budget proposals at a work session on February 7, 2023. These budget proposals followed School Board direction that was provided at the November 15, 2022 work session. Budget proposals were approved at the February 21, 2023 regular School Board meeting and resulted in net adjustments of $1,021,810 in the General Fund, $150,000 in the Food Service Special Revenue Fund, and $90,000 in the Community Service Special Revenue Fund. The General Fund amount is comprised of LRFP budget adjustments, including enrollment alignment of $1,228,398 and safe schools alignment of $(206,588) for the General Fund budget.

MISSION, VISION STATEMENT, CORE VALUES, AND STRATEGIC DIRECTIONS

The District's mission, core values, and strategic directions provide for the investment of human and financial resources across the system.

MISSION

Our mission is to inspire and prepare each and every scholar with the confidence, courage, and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

VISION STATEMENT

Unleash and enhance the brilliance of our scholars to thrive and change the world.

CORE VALUES

HONOR AND INTEGRITY
Holding ourselves, each other, and our system to the highest standards to create the best conditions for learning.

BELONGING
Developing meaningful relationships that build trust, understanding, and community.

INCLUSION
Intentionally engaging diverse voices and perspectives equitably and respectfully.

INNOVATION AND EXCELLENCE
Cultivating creativity, ideas, confidence, and transformational growth.

TRANSPARENCY
Communicating, modeling, and making decisions clearly, equitably, and openly.

INTRINSIC VALUE
Each scholar, staff member, and family are valued and respected for their perspective, experience, and contributions.

STRATEGIC DIRECTION

- Create safe, welcoming, and inclusive learning environments that foster global curiosity, belonging, innovation, and engagement.
- Build and nurture a culture of achievement by providing content rich, rigorous, equitable, and individualized pathways.
- Promote inclusive participation of all of our communities and provide timely, relevant, and easily accessible communication.
- Create a system of operational innovation, excellence, accountability, and sustainability.
- Address, acknowledge, and reduce systemic disparities, barriers and inequities, as we lead, develop, and align our district toward continuous improvement.

RELEVANT FINANCIAL POLICIES

The District has adopted a comprehensive set of financial policies. The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and with Minnesota Uniform Financial Accounting and Reporting Standards. The internal control framework is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits require estimates and judgments by management.

School Board Policy 730 addresses fund balance. The policy is in place to ensure the financial stability of the District, to provide a sound basis to justify continuation of the strong financial rating, and to provide a reserve enabling the District to deal with unforeseen budget expenditures. The School Board endeavors to maintain an unassigned fund balance that will not fall below 5.0 percent of the District's General Fund operating expenditure budget, excluding capital programs.

Minnesota Statutes § 123B.83 requires districts to "limit its expenditures so that its net unreserved General Fund balance does not constitute statutory operating debt under § 123B.81."

Unassigned fund balance in the General Fund on June 30, 2023 was 27.9 percent of total General Fund Operating Account expenditures. This amount was within the policy guidelines set by the School Board for budgetary and planning purposes.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

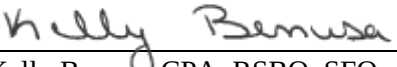
AWARDS AND ACKNOWLEDGEMENTS

This report will be submitted to the ASBO International for consideration for the Certificate of Excellence (COE) in Financial Reporting. The District received this award as a result of its initial submission in FY 1990 and all subsequent submissions on an annual basis through FY 2022. To receive this award, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. This award is valid for a period of one year only. The District expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness of the COE program.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Business Services Department. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit is also due to the School Board for its unfailing support for maintaining the highest standards of professionalism in the management of the District's finances.

Respectfully submitted,

John Morstad, SFO, CSRM
Executive Director of Finance & Operations



Kelly Benusa, CPA, RSBO, SFO
Director, Business Services

Osseo Area Schools
ISD 279

Organizational Chart 2023-24

INDEPENDENT SCHOOL DISTRICT NO. 279

School Board and Administration
as of June 30, 2023

SCHOOL BOARD

	Board Position
Jacquelene Mosqueda-Jones	Chairperson
Tanya Simons	Vice Chairperson
Tamara Grady	Clerk
Heather Douglass	Treasurer
Thomas Brooks	Director
Sarah Mitchell	Director

ADMINISTRATION

Cabinet

Kim Hiel	Superintendent
Bryan Bass	Assistant Superintendent, Division of Leadership, Teaching, and Learning
Stephen Flisk	Assistant Superintendent, Division of Leadership, Teaching, and Learning
Kelli Parpart	Assistant Superintendent, Division of Leadership, Teaching, and Learning
Brian Siverson-Hall	Executive Director, Community Engagement
John Morstad, SFO, CSRM	Executive Director, Finance and Operations
Laurel Anderson	Executive Director, Human Resources
Anthony Padrnos	Executive Director, Technology
Amy Moore	General Counsel
Kay Villella	Executive Director, School and Community Relations

Business Services

Kelly Benusa, CPA, RSBO, SFO	Director, Business Services
Michael Hueller, CPA	Assistant Director, Business Services
Michelle Larson	Coordinator, Business Services

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Independent School District 279 - Osseo Area Schools

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022.

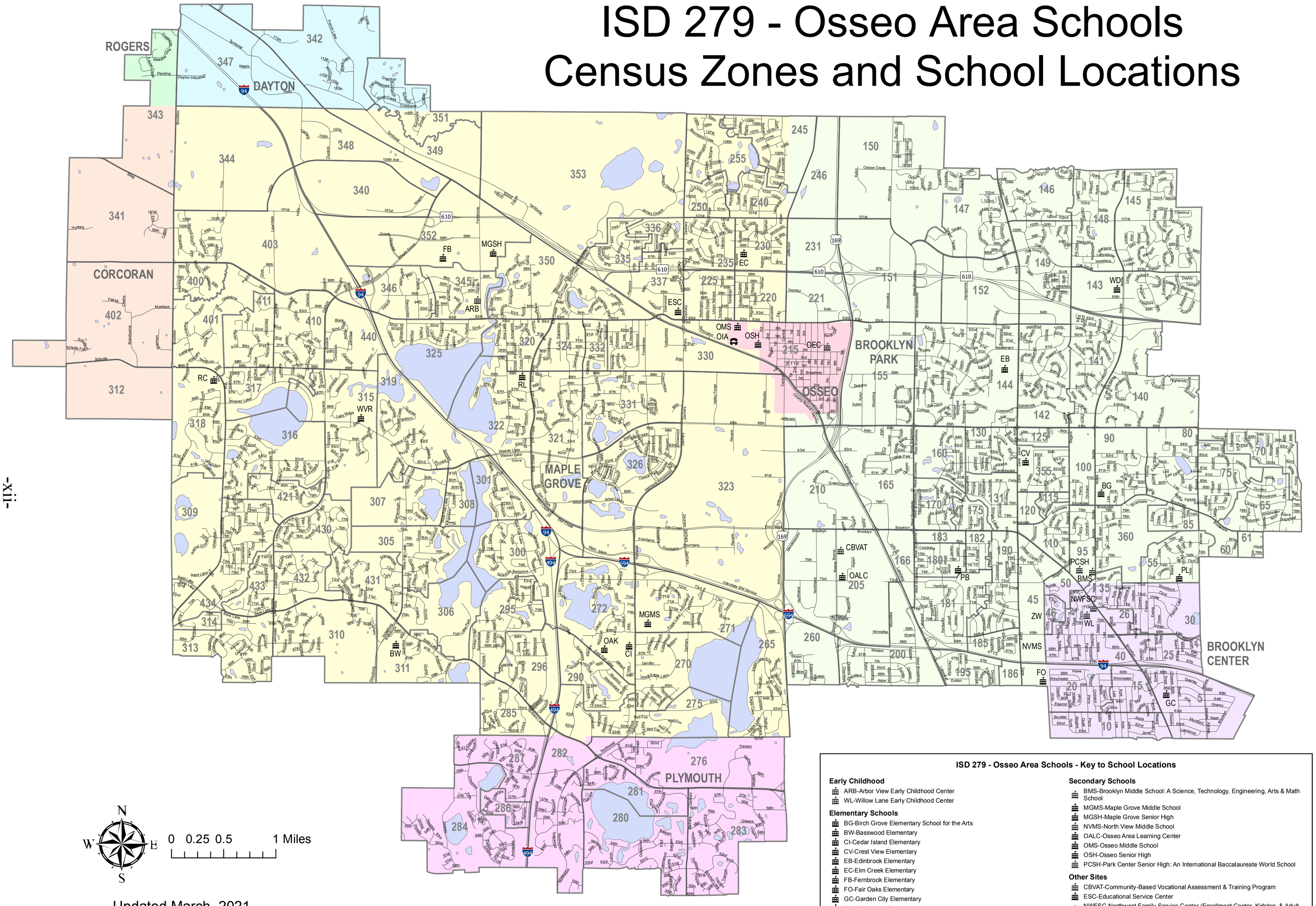
The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

ISD 279 - Osseo Area Schools
Census Zones and School Locations



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Updated March, 2021

ISD 279 - Osseo Area Schools - Key to School Locations

Early Childhood

- ARB-Arbor View Early Childhood Center
- WL-Willow Lane Early Childhood Center

Elementary Schools

- BG-Birch Grove Elementary School for the Arts
- BW-Basswood Elementary
- CI-Cedar Island Elementary
- CV-Crest View Elementary
- EB-Edinbrook Elementary
- EC-Elm Creek Elementary
- FB-Fernbrook Elementary
- FO-Fair Oaks Elementary
- GC-Garden City Elementary
- OAK-Oak View Elementary
- PB-Park Brook Elementary
- PL-Palmer Lake Elementary
- RC-Rush Creek Elementary
- RL-Rice Lake Elementary
- WD-Woodland Elementary
- WVR-Weaver Lake Elementary: A Science, Math & Technology School
- ZW-Zanewood Community School: A Science, Technology, Engineering, Arts & Math School

Secondary Schools

- BMS-Brooklyn Middle School: A Science, Technology, Engineering, Arts & Math School
- MGMS-Maple Grove Middle School
- MGSH-Maple Grove Senior High
- NVMS-North View Middle School
- OALC-Osseo Area Learning Center
- OMS-Osseo Middle School
- OSH-Osseo Senior High
- PCSH-Park Center Senior High: An International Baccalaureate World School

Other Sites

- CBVAT-Community-Based Vocational Assessment & Training Program
- ESC-Educational Service Center
- NWFSC-Northwest Family Service Center (Enrollment Center, Kidstop, & Adult Basic Education Center)
- OEC-Osseo Education Center (ACHIEVE & Osseo Secondary Transition Center)
- OIA-Osseo Ice Arena
- 279 Online

SECTION II
FINANCIAL

OSSEO AREA SCHOOLS

ISD 279

Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 279 – Osseo Area Schools
Maple Grove, 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 the Independent School District No. 279 – Osseo Area Schools (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 to the basic financial statements, in fiscal 2023, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.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 combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated November 11, 2022. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Minneapolis, Minnesota
November 15, 2023

This section of Independent School District No. 279 – Osseo Area Schools' (the District) Annual Comprehensive Financial Report (ACFR) presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year 2023 include the following:

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2023 by $176,807,695 (net position). The District's total net position increased by $63,142,370 during the fiscal year ended June 30, 2023. This change is mostly related to investments in capital assets financed by general grants and aids and positive changes in net pension-related deferred inflows, deferred outflows, and liabilities in the state-wide pension plans the District participates in.

- The District's General Fund experienced a decrease in fund balance of $3,125,290, which was $7,020,063 higher than the $10,145,353 deficit projected in the budget.

- The District implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, which did not change the beginning net position. This change is further described in Note 1 of the notes to basic financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the ACFR consists of five parts: independent auditor's report, MD&A (this section), the basic financial statements, required supplementary information, and the combining and individual fund statements and schedules, which are presented as supplementary information. The basic financial statements include several kinds of statements, which present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the government-wide financial statements.
- The g*overnmental fund financial statements* tell how basic services such as regular and special education were financed in the *short-term,* as well as what remains for future spending.
- The *proprietary fund financial statements* offer *short-term* and *long-term* financial information about the activities the District operates *like businesses*.
- The *fiduciary fund financial statements* provide information about the financial relationships in which the District acts solely as *custodian* for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. Figure A shows how the various parts of this ACFR are arranged and relate to one another:

Figure A
Organization of the Annual Comprehensive Financial Report

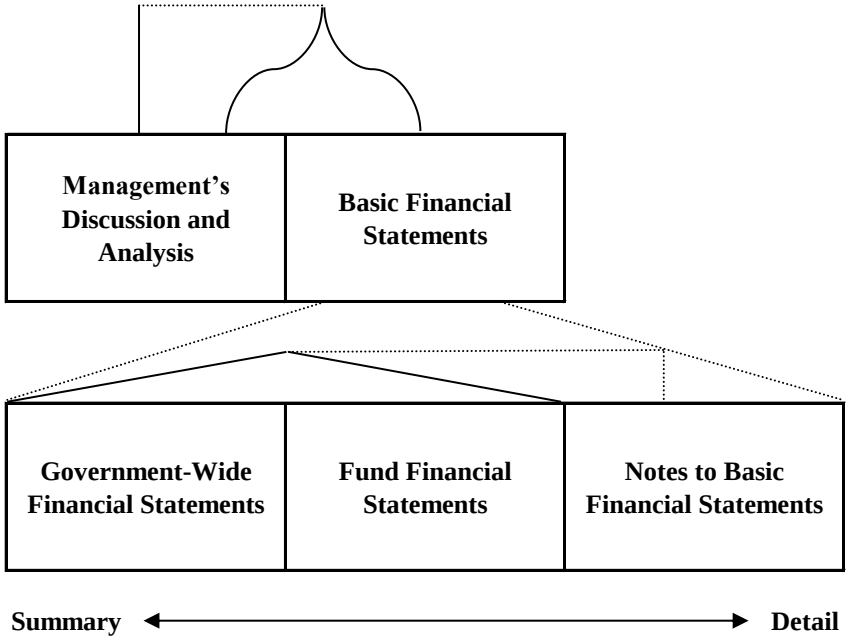


Figure B summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of the MD&A highlights the structure and content of each of the statements.

Figure B – Major Features of the Government-Wide and Fund Financial Statements				
	Government-Wide Statements	**Fund Financial Statements**		
		Governmental Funds	**Proprietary Funds**	**Fiduciary Funds**
Scope	Entire district (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance, food service, and community education	Activities of the District that operate similar to businesses: Internal Service Fund	Instances in which the District administers resources on behalf of someone else
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenue, Expenditures, and Changes in Fund Balances	• Statement of Net Position • Statement of Revenue, Expenses, and Changes in Net Position • Statement of Cash Flows	• Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets, deferred inflows of resources, liabilities, and deferred outflows of resources both financial and capital, short-term and long-term	Generally assets expected to be used up, liabilities that come due during the year or soon thereafter, and deferred inflows of resources that become available; no capital assets or long-term liabilities are included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, except for fiduciary funds. 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 an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District you need to consider 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 shown in one category:

- *Governmental Activities* – All of the District's basic services are included here, such as regular and special education, transportation, administration, food service, and community education. Property taxes and state aids finance most of these activities.

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 are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.

- The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District has three kinds of funds:

- **Governmental Funds** – Most of the District's basic services are included in governmental funds, which generally focus on: (1) how *cash and other financial assets* can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or fewer 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 in the governmental fund financial statements that explains the relationship (or differences) between them.

- **Proprietary Funds** – Internal service fund services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide financial statements. The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has four internal service funds consisting of a self-insured dental plan, self-insured medical plan, retirement incentive pay, and a post-employment benefits revocable trust.

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position – The District's *combined* net position was $176,807,695 on June 30, 2023. This was an increase of 55.6 percent from the prior year.

Table 1
Summary Statement of Net Position – Governmental Activities
as of June 30, 2023 and 2022

	2023	2022
Assets		
Current and other assets	$ 292,404,657	$ 275,142,472
Capital assets, net of depreciation/amortization	427,413,536	408,390,651
Total assets	$ 719,818,193	$ 683,533,123
Deferred outflows of resources		
OPEB plan deferments	$ 6,215,999	$ 4,847,647
Pension plan deferments – PERA and TRA	69,784,854	77,130,207
Total deferred outflows of resources	$ 76,000,853	$ 81,977,854
Liabilities		
Long-term liabilities	$ 429,259,358	$ 319,693,508
Other liabilities	17,908,824	19,867,430
Total liabilities	$ 447,168,182	$ 339,560,938
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 121,913,098	$ 97,169,185
OPEB plan deferments	2,915,391	2,136,859
Pension plan deferments – PERA and TRA	47,014,680	212,978,670
Total deferred inflows of resources	$ 171,843,169	$ 312,284,714
Net position		
Net investment in capital assets	$ 268,802,808	$ 251,841,254
Restricted	32,179,593	33,722,595
Unrestricted	(124,174,706)	(171,898,524)
Total net position	$ 176,807,695	$ 113,665,325

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation/amortization amounts. A conservative versus liberal approach to depreciation/amortization estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. The other major factor in determining net position as compared to fund balances is the liability for long-term severance, pension, and other post-employment benefits (OPEB), which impact the unrestricted portion of net position.

Total net position increased by $63,142,370, which primarily is related to investments in capital assets financed by general grants and aids and positive changes in net pension-related deferred inflows, deferred outflows, and liabilities in the state-wide pension plans, including the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA).

Table 2
Summary Statement of Activities
for the Years Ended June 30, 2023 and 2022

	2023	2022
Revenues		
Program revenues		
Charges for services	$ 14,171,766	$ 12,978,032
Operating grants and contributions	118,091,828	107,415,958
Capital grants and contributions	7,807,982	7,778,430
General revenues		
Property taxes	101,077,810	100,332,051
General grants and aids	148,877,949	142,401,547
Other	7,126,568	(2,671,010)
Total revenues	397,153,903	368,235,008
Expenses		
Administration	13,705,585	13,265,447
District support services	10,612,245	9,665,973
Elementary and secondary regular instruction	115,585,085	132,679,526
Vocational education instruction	4,036,605	4,431,862
Special education instruction	50,189,664	56,663,872
Instructional support services	36,209,514	32,168,972
Pupil support services	32,245,839	29,065,764
Sites and buildings	22,698,059	21,801,400
Fiscal and other fixed cost programs	770,720	665,539
Food service	15,578,299	13,787,275
Community service	15,570,524	13,561,234
Unallocated depreciation and amortization expense	11,678,097	10,781,321
Interest and fiscal charges	5,131,297	4,869,711
Total expenses	334,011,533	343,407,896
Change in net position	63,142,370	24,827,112
Net position – beginning	113,665,325	88,838,213
Net position – ending	$ 176,807,695	$ 113,665,325

Change in Net Position – The District's total revenues were $397,153,903 for the year ended June 30, 2023. Property taxes and general grants and aids accounted for 62.9 percent (see Figure C) of total revenue for the year. Operating grants and contributions increased $10,675,870 for the fiscal year ended June 30, 2023, from an increase in state aid revenues, including increases in general education and compensatory aid. Other general revenues increased $9,797,578 for the current fiscal year, mainly from improved interest rates on investments.

The total cost of all programs and services was $334,011,533. The District's expenses are predominantly related to educating and caring for students (74.5 percent) (see Figure D). The administrative activities of the District accounted for 4.1 percent of total costs. Expenses for fiscal year 2023 decreased $9,396,363, mainly in elementary and secondary regular instruction and special education instruction, mainly due to positive changes in net pension-related obligations as previously mentioned, offset by increased salary and benefit costs.

Figure C – Sources of Revenues for Fiscal Year 2023

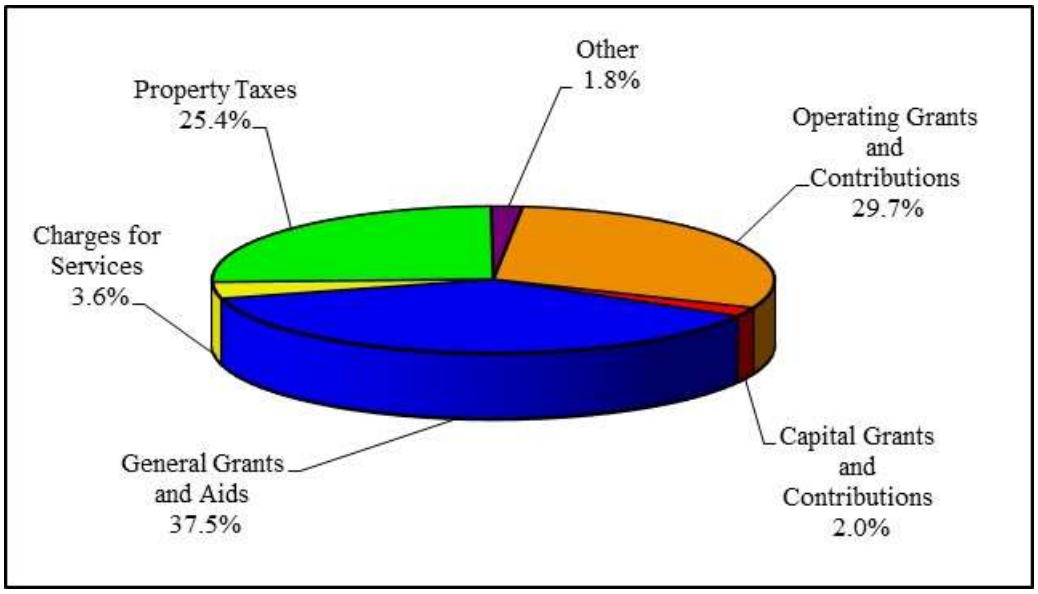
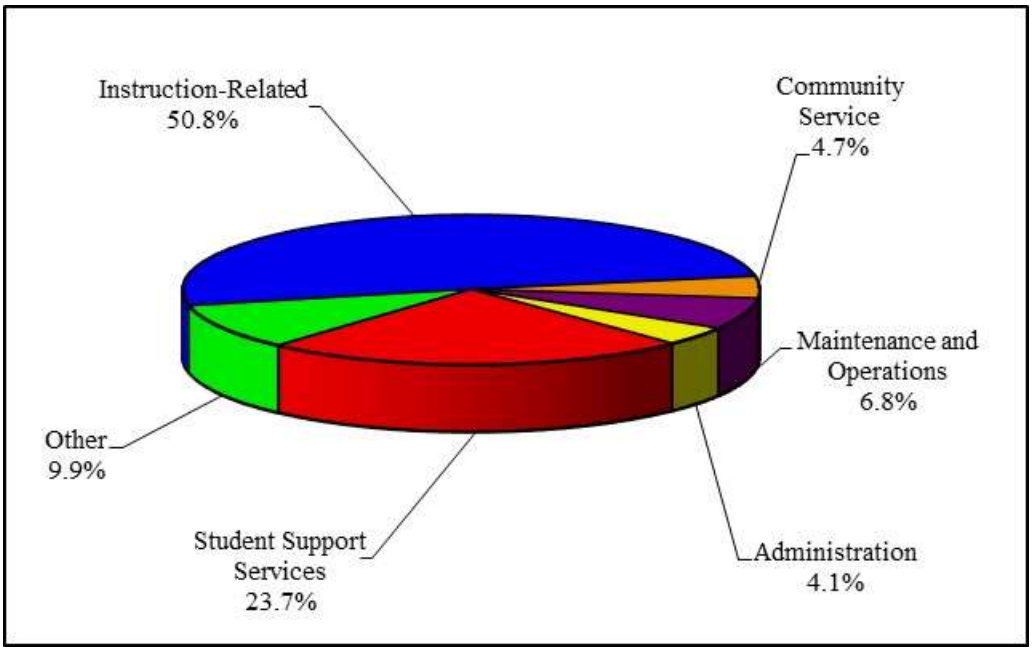


Figure D – Expenses for Fiscal Year 2023



- The cost of all *governmental* activities for fiscal year 2023 was $334,011,533.

- Most of the District's costs were paid for by district taxpayers and the taxpayers of our state through general revenues totaling $257,082,327. This portion of governmental activities was paid for with $101,077,810 in property taxes and $148,877,949 of primarily state aid based on the state-wide education aid formula.

- The federal and state governments subsidized certain programs with operating grants and contributions of $118,091,828 and $7,807,982 of capital grants and contributions.

- Some of the cost, $14,171,766, was paid by the users of the District's programs.

Table 3
Net Cost of Governmental Activities

	Total Cost of Services		Total Percent Change	Net Cost of Services		Total Percent Change
	2023	2022	2023–2022	2023	2022	2023–2022
Administration	$ 13,705,585	$ 13,265,447	3.3%	$ 13,473,718	$ 13,032,324	3.4%
District support services	10,612,245	9,665,973	9.8%	10,412,123	8,928,616	16.6%
Elementary and secondary regular instruction	115,585,085	132,679,526	(12.9%)	67,370,997	103,245,528	(34.7%)
Vocational education instruction	4,036,605	4,431,862	(8.9%)	3,876,985	4,235,320	(8.5%)
Special education instruction	50,189,664	56,663,872	(11.4%)	9,214,646	14,161,948	(34.9%)
Instructional support services	36,209,514	32,168,972	12.6%	26,462,310	19,000,911	39.3%
Pupil support services	32,245,839	29,065,764	10.9%	27,671,458	25,601,170	8.1%
Sites and buildings	22,698,059	21,801,400	4.1%	14,547,113	13,863,335	4.9%
Fiscal and other fixed cost programs	770,720	665,539	15.8%	770,720	665,539	15.8%
Food service	15,578,299	13,787,275	13.0%	1,982,135	(3,045,043)	(165.1%)
Community service	15,570,524	13,561,234	14.8%	1,348,358	(105,204)	(1,381.7%)
Unallocated depreciation and amortization expense	11,678,097	10,781,321	8.3%	11,678,097	10,781,321	8.3%
Interest and fiscal charges	5,131,297	4,869,711	5.4%	5,131,297	4,869,711	5.4%
Total	$ 334,011,533	$ 343,407,896	(2.7%)	$ 193,939,957	$ 215,235,476	(9.9%)

The change in the total and net cost of services within elementary and secondary regular instruction, special education instruction, and instructional support services all relate to positive changes in net pension-related obligations as previously mentioned, offset by increased salary and benefit costs.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

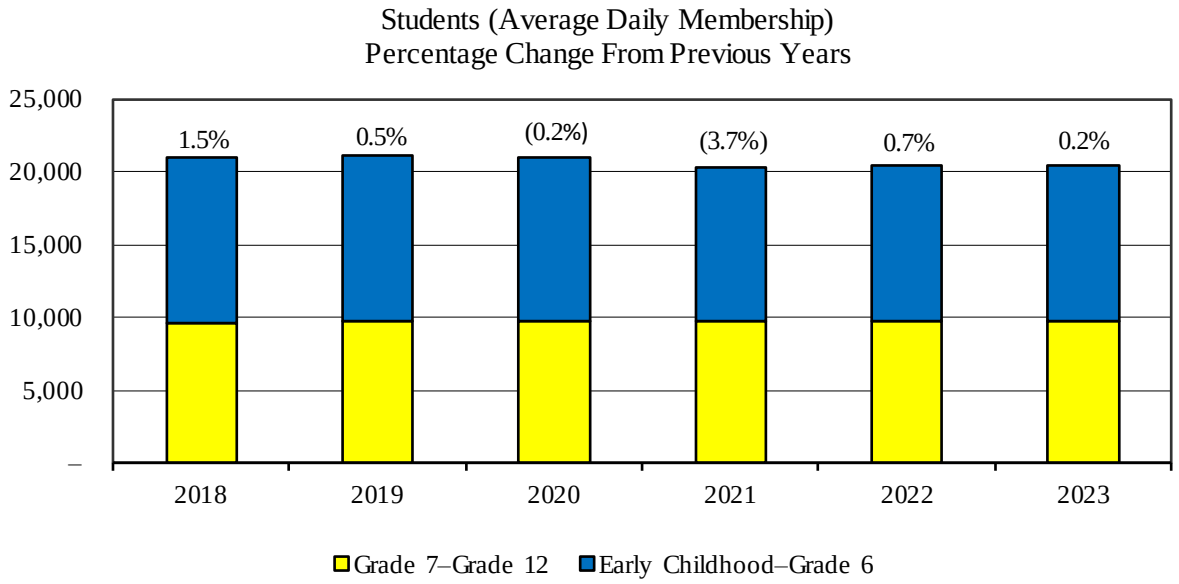
As the District completed the year, its governmental funds reported a *combined* fund balance of $124,956,878, a decrease from last year's ending fund balance of $128,618,261, or 2.8 percent.

Revenues for the District's governmental funds were $394,952,436, while total expenditures were $417,639,663. Total other financing sources (uses) were $19,025,844, due mainly to bonds, financed purchases, and subscription liabilities issued during the fiscal year 2023.

GENERAL FUND

The General Fund includes the primary operations of the District in providing educational services to students from pre-kindergarten through Grade 12, including pupil transportation activities and certain capital outlay projects.

The following graph shows the percentage change in the number of students over the last several years:



Over the last six years, the District has seen a 2.5 percent decrease in the number of students. Enrollment projections predict an increase in enrollment of 1.9 percent for fiscal year 2024 through fiscal year 2028. In the fall of 2020, student enrollment decreased from projections, due to the impact of COVID-19. This occurred in most Minnesota school districts and is being considered in future projections.

The following schedule presents a summary of General Fund revenues:

	Year Ended June 30, 2023	Year Ended June 30, 2022	Amount of Increase (Decrease)	Percent Increase (Decrease)
Local sources				
Property taxes	$ 83,224,135	$ 81,485,810	$ 1,738,325	2.1%
Investment earnings (losses)	3,876,850	(42,743)	3,919,593	9,170.1%
Other	5,508,470	5,540,516	(32,046)	(0.6%)
State sources	227,301,882	215,281,828	12,020,054	5.6%
Federal sources	27,272,479	20,855,275	6,417,204	30.8%
Total General Fund revenue	$ 347,183,816	$ 323,120,686	$ 24,063,130	7.4%

Total General Fund revenue increased by $24,063,130, or 7.4 percent, in fiscal year 2023, compared with fiscal year 2022. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including the excess levy referendum, involves an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year-to-year, without any net change in revenue.

State sources increased mainly in two areas. These increases were $7.4 million for compensatory aid and $3.8 million in the general education basic formula allowance, due to a 2.0 percent increase from legislation for fiscal year 2023.

Investment earnings increased, due to improved interest rates and market value changes for the current year.

Total federal sources increased, due to additional funding for COVID-19 being available in fiscal year 2023.

Property taxes revenue increased, mainly due to long-term facilities maintenance.

The following schedule presents a summary of General Fund expenditures:

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2023	2022		
Salaries	$ 199,885,478	$ 189,510,617	$ 10,374,861	5.5%
Employee benefits	71,712,285	68,158,360	3,553,925	5.2%
Purchased services	42,025,289	37,047,141	4,978,148	13.4%
Supplies, materials, and equipment	36,367,404	25,702,457	10,664,947	41.5%
Other expenditures	6,787,890	6,072,907	714,983	11.8%
Total expenditures	$ 356,778,346	$ 326,491,482	$ 30,286,864	9.3%

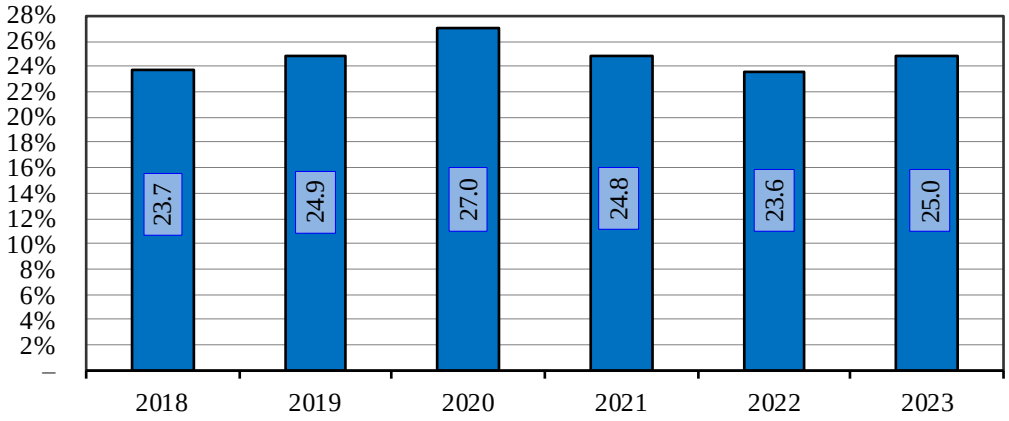
Total General Fund expenditures increased $30,286,864, or 9.3 percent, from the previous year.

In fiscal year 2023, salaries and benefits increased $13,928,786. The increase in salaries and benefits is attributed to employee contract improvements and spending increases in COVID-19-related federal fund entitlements.

Purchased services increased by 13.4 percent. This increase was comprised of numerous areas. The largest area of increase was for contracted transportation services, due to contract increases for the current year. Other areas of increase included: utilities, consulting, and staff development.

Supplies, materials, and equipment increased by $10,664,947, or 41.5 percent, from the prior year. The increase can be attributed to financed purchases for light emitting diode (LED) lighting, physical security technology, student and staff devices, subscription liabilities, and long-term facilities maintenance projects.

The following graph shows the General Fund unassigned fund balance (without including any restricted account deficits) as a percentage of expenditures:



In fiscal year 2023, General Fund revenue and other financing sources were less than expenditures by $3,125,290. Therefore, total fund balance decreased to $100,201,869 at June 30, 2023. After deducting nonspendable, assigned, and restricted amounts (including restricted account deficits), the unassigned fund balance decreased from $77,005,186 at June 30, 2022 to $89,245,564 at June 30, 2023.

The graph above is the single best measure of overall financial health. The unassigned fund balance of $89,245,564 at June 30, 2023 represents 25.0 percent of annual expenditures, or 13.0 weeks of operations. The District closely monitors its fund balances.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into two categories:

1. Implementing budgets for specially funded projects, which include both federal and state grants; reinstating prior year purchase orders being carried over; and budgeting for clearing, resale, and gifts.

2. Changes in appropriations for significant unbudgeted costs.

While the District's final budget for the General Fund anticipated that expenditures would exceed revenues and other financing sources by $10,145,353, reducing fund balance, the actual results for the year show a decrease of $3,125,290.

- Actual revenues were $2,570,721 under budget, mainly due to federal sources being $3,469,419 under budget, due to unspent and carried over funds to future fiscal years.

- Actual expenditures were $3,121,544 under budget. Although the variance is comprised of numerous items, the main areas of savings were due to open staff positions and cost containment measures by management and staff.

- Other financing sources were $6,469,240 over budget, due to the issuance of financed purchases and subscription liabilities in the current year.

CAPITAL PROJECTS AND DEBT SERVICE FUNDS

The Capital Projects – Building Construction Fund revenues and other financing sources exceeded expenditures by $381,083, resulting in a fund balance of $9,654,295 at June 30, 2023. The increase is due to a combination of the issuance of debt in the current year and the planned spenddown in accordance with the long-term facilities maintenance plan.

The Debt Service Fund expenditures and other financing uses were $276,071 more than revenue and other financing sources in fiscal year 2023. The remaining fund balance of $4,028,370 at June 30, 2023 is available for meeting future debt service obligations.

NONMAJOR FUNDS

Expenditures exceeded revenue and other financing sources in the nonmajor funds by $641,105. The Food Service Special Revenue Fund had a decrease in fund balance of $1,754,016. This was more than budgeted, due to the increased cost of food from a la carte food sales, along with rising inflation of food costs. The Community Service Special Revenue Fund had an increase in fund balance of $1,112,911, due to increased participation in school readiness and youth enrichment programs and increased facility rentals. From the standpoint of maintaining current operating expenditures within the range of annual revenue, these funds continue to operate on a sound financial basis and are monitored throughout the year.

INTERNAL SERVICE FUNDS

During fiscal year 2023, the District operated a Dental Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured dental program. Net position in this fund decreased $15,310, resulting in a net position of $409,014 at June 30, 2023.

During fiscal year 2023, the District operated a Medical Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured medical program. Net position in this fund decreased $573,631, resulting in a net position of $371,952 at June 30, 2023.

The Retirement Incentive Pay Internal Service Fund change in net position decreased $206,469, resulting in a net position of $791,614 at June 30, 2023. This decrease is attributed to payments made for severance expenses.

Over the next several years, the District's annual obligation to pay post-employment benefits will gradually decrease from its current level because the number of eligible employees reaching retirement age will also decrease. Accordingly, the District established a Retirement Incentive Pay Internal Service Fund and adopted a plan to fund its early retirement incentive (severance) as the benefits are earned in accordance with governmental accounting standards. The Retirement Incentive Pay Internal Service Fund is used to finance the early retirement incentive benefits provided by all of the departments and funds of the District on a cost-reimbursement basis.

The Post-Employment Benefits Revocable Trust Internal Service Fund was established to fund OPEB. This revocable trust fund was established to provide a source of funds to finance current and future benefit obligations to employees. On June 30, 2023, this fund had a net position of $9,163,329. The assets held in this fund are dedicated for the purpose of paying these obligations.

The most recent independent actuarial study dated March 13, 2023, computed the present value of these benefits. The long-term liability represents total OPEB pension benefit obligations, based on actuarial estimates. The District has been strategic by prefunding a portion of this post-employment benefit liability. This funding is built into the ongoing annual budget. By funding the plan now, the District will avoid the future reductions of regular programming that would have been necessary to pay for these post-employment benefits.

CAPITAL ASSETS, DEBT ADMINISTRATION, AND LONG-TERM LIABILITIES

Capital Assets

By the end of fiscal year 2023, the District had invested $665 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table 4). The major increase in capital assets can be attributed to various long-term facilities maintenance projects occurring in fiscal year 2023. (More detailed information about capital assets can be found in Note 3 of the notes to basic financial statements.) Total depreciation and amortization expense for the year was $14.9 million, as compared to a prior year depreciation and amortization expense of $13.3 million.

Table 4
Capital Assets – Governmental Activities

	2023	2022	Total Percent Change 2023–2022
Land	$ 8,973,417	$ 8,973,417	–
Land improvements	37,667,489	37,176,812	1.3%
Buildings	573,440,827	562,770,022	1.9%
Furniture and equipment	22,548,298	15,816,586	42.6%
Technology subscriptions	2,205,437	–	100.0%
Construction in progress	19,956,710	10,156,191	96.5%
Less accumulated depreciation and amortization	(237,378,642)	(226,502,377)	4.8%
Total	$ 427,413,536	$ 408,390,651	4.7%

Debt Administration

At June 30, 2023, the District had bonded debt of $153,970,000. Under current state statutes, the District's general obligation bonded debt issuances are subject to a legal limitation equal to 15.0 percent of the actual value of all taxable property within the District. The District is within its legal authority for bonded debt.

Long-Term Liabilities

Table 5
Outstanding Long-Term Liabilities

	2023	2022	Total Percent Change
General obligation bonds and notes payable	$ 138,720,000	$ 139,030,000	(0.2%)
Certificates of participation	15,250,000	16,665,000	(8.5%)
Financed purchases	8,444,487	5,759,602	46.6%
Subscription liabilities	749,099	–	100.0%
Arbitrage liabilities	265,337	–	100.0%
Unamortized premiums (discounts) on debt issued	4,836,100	4,368,007	10.7%
Net pension liability	239,303,808	131,273,734	82.3%
Post-employment severance benefits payable	3,768,289	4,568,537	(17.5%)
Total OPEB obligation	17,922,238	18,028,628	(0.6%)
Total	$ 429,259,358	$ 319,693,508	34.3%

More detailed information about the District's long-term liabilities is presented in Note 4 of the notes to basic financial statements.

Bond Ratings
The District's general obligation bonds carry a rating of Aa1.

Limitations on Debt
The state limits the amount of general obligation debt the District can issue to 15 percent of the assessed value of all taxable property within the District's corporate limits. The District's outstanding debt is significantly below this limit, which is currently $3,648,220,796.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The District intentionally focuses efforts of staff and other resources to identify available financial resources to maximize revenue. Except for locally imposed fees for things like student activities, the District is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several years, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs, due to increased inflationary costs and required mandates. For example, according to data provided by the Minnesota Department of Education, had the general education formula increased by the rate of inflation each year since 2003, the 2023 allowance per ADM would be $8,126 rather than $6,863, a difference of $1,263 per ADM, which would amount to more than $27.7 million in 2023 for the District.

Minnesota's economic and budget outlook has stabilized and created a record surplus in the wake of the pandemic. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February 2023, the state is projecting a $17.5 billion surplus. In addition, 2023 also brought one party control to the Legislature. This may allow the Democratic-Farmer-Labor (DFL) Party majority to utilize the record surplus to enact their agenda, which included a long list of unfinished business from previous sessions.

While the session ultimately will provide the District with successes with several legislative priorities we have been lobbying to enact for many years, we also encountered legislative proposals that sought to dictate how schools are managed and proposals that fell short of fully funding new employee benefits. These included matters related to collective bargaining, managerial rights, unemployment insurance for hourly school employees, paid family medical leave, earned safe and sick time, tiered licensure changes, student discipline, and new graduation requirements.

The District will strive to maintain its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility. The District will continue to use the long-range financial model and annual budget framework to ensure that expenditures are aligned with revenues. Efforts will continue to be made to influence legislators to recommit to their financial support for public education.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT TEAM

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Services Department, Independent School District No. 279, Educational Service Center, 11200 – 93rd Avenue North, Maple Grove, Minnesota 55369-6605.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Net Position
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	$ 172,311,729	$ 166,141,237
Receivables		
Current taxes	61,397,890	50,342,062
Delinquent taxes	823,180	798,496
Accounts and interest	2,136,395	1,002,754
Due from other governmental units	30,265,689	31,314,847
Inventory	354,529	389,148
Prepaid items	346,054	192,245
Restricted assets – temporarily restricted		
Cash and investments for OPEB	24,575,841	24,801,181
Interest receivable for OPEB	193,350	160,502
Total restricted assets – temporarily restricted	24,769,191	24,961,683
Capital assets		
Not depreciated/amortized	28,930,127	19,129,608
Depreciated, net of accumulated depreciation/amortization	398,483,409	389,261,043
Total capital assets, net of accumulated depreciation/amortization	427,413,536	408,390,651
Total assets	719,818,193	683,533,123
Deferred outflows of resources		
OPEB plan deferments	6,215,999	4,847,647
Pension plan deferments – PERA and TRA	69,784,854	77,130,207
Total deferred outflows of resources	76,000,853	81,977,854
Total assets and deferred outflows of resources	$ 795,819,046	$ 765,510,977
Liabilities		
Salaries payable	$ 2,252,943	$ 4,819,778
Accounts and contracts payable	11,906,923	10,921,528
Due to other governmental units	1,513,911	1,553,756
Unearned revenue	–	534,785
Accrued interest payable	2,235,047	2,037,583
Long-term liabilities		
Due within one year	15,674,414	19,030,980
Due in more than one year	413,584,944	300,662,528
Total long-term liabilities	429,259,358	319,693,508
Total liabilities	447,168,182	339,560,938
Deferred inflows of resources		
Property taxes levied for subsequent year	121,913,098	97,169,185
OPEB plan deferments	2,915,391	2,136,859
Pension plan deferments – PERA and TRA	47,014,680	212,978,670
Total deferred inflows of resources	171,843,169	312,284,714
Net position		
Net investment in capital assets	268,802,808	251,841,254
Restricted for		
Capital asset acquisition	7,251,353	9,400,428
Debt service	1,925,452	2,435,777
Food service	4,813,959	6,567,975
Community service	6,280,514	5,172,636
Employee benefits	9,163,329	8,362,828
Other purposes (state funding restrictions)	2,744,986	1,782,951
Unrestricted	(124,174,706)	(171,898,524)
Total net position	176,807,695	113,665,325
Total liabilities, deferred inflows of resources, and net position	$ 795,819,046	$ 765,510,977

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Activities
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2023 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2022 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 13,705,585	$ 201,813	$ 30,054	$ –	$ (13,473,718)	$ (13,032,324)
District support services	10,612,245	16,011	184,111	–	(10,412,123)	(8,928,616)
Elementary and secondary regular instruction	115,585,085	1,479,440	46,734,648	–	(67,370,997)	(103,245,528)
Vocational education instruction	4,036,605	–	159,620	–	(3,876,985)	(4,235,320)
Special education instruction	50,189,664	4,465	40,970,553	–	(9,214,646)	(14,161,948)
Instructional support services	36,209,514	291,154	9,456,050	–	(26,462,310)	(19,000,911)
Pupil support services	32,245,839	100	4,574,281	–	(27,671,458)	(25,601,170)
Sites and buildings	22,698,059	27,561	315,403	7,807,982	(14,547,113)	(13,863,335)
Fiscal and other fixed cost programs	770,720	–	–	–	(770,720)	(665,539)
Food service	15,578,299	4,014,642	9,581,522	–	(1,982,135)	3,045,043
Community service	15,570,524	8,136,580	6,085,586	–	(1,348,358)	105,204
Unallocated depreciation and amortization expense (excludes amounts directly allocated)	11,678,097	–	–	–	(11,678,097)	(10,781,321)
Interest and fiscal charges	5,131,297	–	–	–	(5,131,297)	(4,869,711)
Total governmental activities	$ 334,011,533	$ 14,171,766	$ 118,091,828	$ 7,807,982	(193,939,957)	(215,235,476)
General revenues						
Taxes						
Property taxes, levied for general purposes					83,093,050	81,661,917
Property taxes, levied for community service					3,166,148	3,086,670
Property taxes, levied for debt service					14,818,612	15,583,464
General grants and aids					148,877,949	142,401,547
Other general revenues					808,313	1,496,502
Investment earnings (losses)					6,318,255	(4,167,512)
Total general revenues					257,082,327	240,062,588
Change in net position					63,142,370	24,827,112
Net position – beginning					113,665,325	88,838,213
Net position – ending					$ 176,807,695	$ 113,665,325

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 279

Balance Sheet
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	$ 129,572,204	$ 15,480,774	$ 10,030,536
Receivables			
Current taxes	53,935,981	–	5,907,396
Delinquent taxes	653,372	–	144,983
Accounts and interest	1,506,580	107,950	–
Due from other governmental units	28,311,791	–	94,629
Inventory	231,312	–	–
Prepaid items	228,654	–	–
Total assets	$ 214,439,894	$ 15,588,724	$ 16,177,544
Liabilities			
Salaries payable	$ 1,611,736	$ –	$ –
Accounts and contracts payable	4,782,131	5,934,429	–
Due to other governmental units	529,679	–	–
Unearned revenue	–	–	–
Total liabilities	6,923,546	5,934,429	–
Deferred inflows of resources			
Property taxes levied for subsequent year	106,733,661	–	12,017,045
Unavailable revenue – delinquent taxes	580,818	–	132,129
Total deferred inflows of resources	107,314,479	–	12,149,174
Fund balances			
Nonspendable	459,966	–	–
Restricted	10,000,357	9,654,295	4,028,370
Assigned	500,000	–	–
Unassigned	89,241,546	–	–
Total fund balances	100,201,869	9,654,295	4,028,370
Total liabilities, deferred inflows of resources, and fund balances	$ 214,439,894	$ 15,588,724	$ 16,177,544

Nonmajor Funds	Total Governmental Funds 2023	2022
$ 11,465,287	$ 166,548,801	$ 158,877,379
1,554,513	61,397,890	50,342,062
24,825	823,180	798,496
298,005	1,912,535	749,343
1,859,269	30,265,689	31,314,847
123,217	354,529	389,148
–	228,654	192,245
$ 15,325,116	$ 261,531,278	$ 242,663,520
$ 641,207	$ 2,252,943	$ 4,819,778
427,044	11,143,604	10,340,786
–	529,679	272,741
–	–	534,785
1,068,251	13,926,226	15,968,090
3,162,392	121,913,098	97,169,185
22,129	735,076	907,984
3,184,521	122,648,174	98,077,169
123,217	583,183	581,393
10,949,127	34,632,149	36,362,612
–	500,000	14,669,070
–	89,241,546	77,005,186
11,072,344	124,956,878	128,618,261
$ 15,325,116	$ 261,531,278	$ 242,663,520

OSSEO AREA SCHOOLS

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INDEPENDENT SCHOOL DISTRICT NO. 279

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	2023	2022
Total fund balances – governmental funds	$ 124,956,878	$ 128,618,261
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	664,792,178	634,893,028
Accumulated depreciation and amortization	(237,378,642)	(226,502,377)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
General obligation bonds and notes	(138,720,000)	(139,030,000)
Certificates of participation	(15,250,000)	(16,665,000)
Financed purchases	(8,444,487)	(5,759,602)
Subscription liabilities	(749,099)	–
Arbitrage liabilities	(265,337)	–
Premiums (discounts) on debt issued	(4,836,100)	(4,368,007)
Net pension liability – PERA	(56,525,275)	(29,393,493)
Net pension liability – TRA	(182,778,533)	(101,880,241)
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.	(2,235,047)	(2,037,583)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets, liabilities, and deferred outflows/inflows of the internal service funds are included in the governmental activities in the Statement of Net Position.	10,735,909	10,730,818
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 plans	69,784,854	77,130,207
Deferred inflows of resources – pension plans	(47,014,680)	(212,978,670)
Deferred inflows of resources – delinquent property taxes	735,076	907,984
Total net position – governmental activities	$ 176,807,695	$ 113,665,325

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Revenue			
Local sources			
Property taxes	$ 83,224,135	$ –	$ 14,855,402
Investment earnings (losses)	3,876,850	510,189	277,729
Other	5,508,470	–	–
State sources	227,301,882	–	905,916
Federal sources	27,272,479	–	–
Total revenue	347,183,816	510,189	16,039,047
Expenditures			
Current			
Administration	13,704,305	–	–
District support services	8,205,769	–	–
Elementary and secondary regular instruction	153,758,984	–	–
Vocational education instruction	4,075,296	–	–
Special education instruction	60,742,095	–	–
Instructional support services	37,203,731	–	–
Pupil support services	32,356,873	–	–
Sites and buildings	40,561,857	–	–
Fiscal and other fixed cost programs	770,720	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	12,484,078	–
Debt service			
Principal	4,848,459	–	11,815,000
Interest and fiscal charges	550,257	90,132	4,500,118
Total expenditures	356,778,346	12,574,210	16,315,118
Excess (deficiency) of revenue over expenditures	(9,594,530)	(12,064,021)	(276,071)
Other financing sources (uses)			
Transfers in	–	–	614,052
Transfers (out)	–	–	(614,052)
Bonds issued	–	11,505,000	–
Issuance of financed purchases	5,779,121	–	–
Issuance of subscription liabilities	690,119	–	–
Premium on bonds issued	–	940,104	–
Sale of capital assets	–	–	–
Total other financing sources (uses)	6,469,240	12,445,104	–
Net change in fund balances	(3,125,290)	381,083	(276,071)
Fund balances			
Beginning of year	103,327,159	9,273,212	4,304,441
End of year	$ 100,201,869	$ 9,654,295	$ 4,028,370

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds 2023	2022
$ 3,171,181	$ 101,250,718	$ 100,135,307
382,806	5,047,574	(36,679)
13,133,714	18,642,184	14,576,005
5,046,477	233,254,275	221,197,193
9,485,206	36,757,685	37,491,213
31,219,384	394,952,436	373,363,039
–	13,704,305	13,264,167
–	8,205,769	7,587,100
–	153,758,984	143,319,449
–	4,075,296	4,439,304
–	60,742,095	59,625,510
–	37,203,731	32,329,578
–	32,356,873	29,057,448
–	40,561,857	31,472,718
–	770,720	665,539
14,899,044	14,899,044	14,414,867
16,209,298	16,209,298	14,202,554
863,647	13,347,725	16,525,312
–	16,663,459	15,984,006
–	5,140,507	5,758,278
31,971,989	417,639,663	388,645,830
(752,605)	(22,687,227)	(15,282,791)
–	614,052	–
–	(614,052)	–
–	11,505,000	–
–	5,779,121	2,007,134
–	690,119	–
–	940,104	–
111,500	111,500	–
111,500	19,025,844	2,007,134
(641,105)	(3,661,383)	(13,275,657)
11,713,449	128,618,261	141,893,918
$ 11,072,344	$ 124,956,878	$ 128,618,261

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INDEPENDENT SCHOOL DISTRICT NO. 279

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Total net change in fund balances – governmental funds	$ (3,661,383)	$ (13,275,657)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation and amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	34,688,090	27,344,064
Depreciation and amortization expense	(14,881,836)	(13,260,637)
A (loss) on the disposal of capital assets, including the difference between the carrying value and any related sale proceeds, is included in the change in net position. However, only the sale proceeds are included in the change in fund balances.	(1,181,572)	(90,487)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations, including arbitrage liabilities, are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	(11,505,000)	–
Financed purchases	(5,779,121)	(2,007,134)
Subscription liabilities	(690,119)	–
Arbitrage liabilities	(265,337)	–
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.	5,091	(5,222,440)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds, notes, and certificates of participation	13,230,000	13,270,000
Financed purchases	3,094,236	2,714,006
Subscription liabilities	339,223	–
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.	(197,464)	411,307
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.	(468,093)	477,260
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Net pension liability – PERA	(27,131,782)	14,715,084
Net pension liability – TRA	(80,898,292)	71,748,297
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 plans	(7,345,353)	(11,930,764)
Deferred inflows of resources – pension plans	165,963,990	(60,262,531)
Deferred inflows of resources – delinquent property taxes	(172,908)	196,744
Change in net position – governmental activities	$ 63,142,370	$ 24,827,112

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2023

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 62,015,321	$ 81,869,820	$ 83,224,135	$ 1,354,315
Investment earnings	866,000	3,540,000	3,876,850	336,850
Other	1,923,284	5,393,204	5,508,470	115,266
State sources	212,956,266	228,209,615	227,301,882	(907,733)
Federal sources	–	30,741,898	27,272,479	(3,469,419)
Total revenue	277,760,871	349,754,537	347,183,816	(2,570,721)
Expenditures				
Current				
Administration	10,507,846	13,944,910	13,704,305	(240,605)
District support services	7,329,932	9,372,236	8,205,769	(1,166,467)
Elementary and secondary regular instruction	98,634,065	156,029,280	153,758,984	(2,270,296)
Vocational education instruction	3,595,901	4,306,973	4,075,296	(231,677)
Special education instruction	43,508,689	63,170,221	60,742,095	(2,428,126)
Instructional support services	16,944,710	36,467,635	37,203,731	736,096
Pupil support services	28,797,963	33,812,801	32,356,873	(1,455,928)
Sites and buildings	18,069,203	36,372,868	40,561,857	4,188,989
Fiscal and other fixed cost programs	61,694,849	805,000	770,720	(34,280)
Debt service				
Principal	4,192,382	5,067,330	4,848,459	(218,871)
Interest and fiscal charges	542,018	550,636	550,257	(379)
Total expenditures	293,817,558	359,899,890	356,778,346	(3,121,544)
Excess (deficiency) of revenue over expenditures	(16,056,687)	(10,145,353)	(9,594,530)	550,823
Other financing sources				
Issuance of financed purchases	–	–	5,779,121	5,779,121
Issuance of subscription liabilities	–	–	690,119	690,119
Total other financing sources	–	–	6,469,240	6,469,240
Net change in fund balances	$ (16,056,687)	$ (10,145,353)	(3,125,290)	$ 7,020,063
Fund balances				
Beginning of year			103,327,159	
End of year			$ 100,201,869	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Net Position
Governmental Activities
Internal Service Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	2023	2022
Assets		
Current assets		
Cash and temporary investments	$ 5,762,928	$ 7,263,858
Cash and investments held by trustee	24,575,841	24,801,181
Accounts and interest receivable	417,210	413,913
Prepaid items	117,400	–
Total assets	30,873,379	32,478,952
Deferred outflows of resources		
OPEB plan deferments	6,215,999	4,847,647
Liabilities		
Current liabilities		
Accounts and contracts payable	763,319	580,742
Due to other governmental units	984,232	1,281,015
Post-employment severance benefits payable	670,960	1,020,594
OPEB obligation	1,958,036	2,023,969
Long-term liabilities		
Post-employment severance benefits payable	3,097,329	3,547,943
OPEB obligation	15,964,202	16,004,659
Total liabilities	23,438,078	24,458,922
Deferred inflows of resources		
OPEB plan deferments	2,915,391	2,136,859
Net position		
Restricted for employee benefits	9,163,329	8,362,828
Unrestricted	1,572,580	2,367,990
Total net position	$ 10,735,909	$ 10,730,818

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenses, and Changes in Net Position
Governmental Activities
Internal Service Funds
Year Ended June 30, 2023
(With Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 8,716,219	$ 8,238,673
Operating expenses		
Dental benefit claims	2,167,999	2,069,990
Medical benefit claims	5,905,759	5,338,490
Administrative costs	1,264,149	1,094,548
Post-employment severance benefits	355,880	242,212
OPEB	288,022	585,040
Total operating expenses	9,981,809	9,330,280
Operating (loss)	(1,265,590)	(1,091,607)
Nonoperating revenue		
Investment earnings (losses)	1,270,681	(4,130,833)
Income (loss) before transfers	5,091	(5,222,440)
Transfers in	–	500,000
Transfers out	–	(500,000)
Change in net position	5,091	(5,222,440)
Net position		
Beginning of year	10,730,818	15,953,258
End of year	$ 10,735,909	$ 10,730,818

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INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Cash Flows
Governmental Activities
Internal Service Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Cash flows from operating activities		
Contributions from governmental funds	$ 8,745,770	$ 8,035,986
Payments for dental claims	(2,185,422)	(2,057,683)
Payments for medical claims	(5,823,159)	(5,488,490)
Payments for administrative costs	(1,264,149)	(1,094,548)
Post-employment severance and OPEB benefit payments	(2,437,143)	(2,090,451)
Net cash flows from operating activities	(2,964,103)	(2,695,186)
Cash flows from noncapital financing activities		
Transfers from other funds	–	500,000
Transfers to other funds	–	(500,000)
Net cash flows from noncapital financing activities	–	–
Cash flows from investing activities		
Investment income (losses) received	1,237,833	(4,037,020)
Net change in cash and cash equivalents	(1,726,270)	(6,732,206)
Cash and cash equivalents		
Beginning of year	32,065,039	38,797,245
End of year	$ 30,338,769	$ 32,065,039
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating (loss)	$ (1,265,590)	$ (1,091,607)
Adjustments to reconcile operating income (loss) to cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	29,551	(202,687)
Prepaid items	(117,400)	–
Deferred outflows of resources	(1,368,352)	224,214
Accounts and contracts payable	182,577	(137,693)
Due to other governmental units	(296,783)	566,221
Post-employment severance benefits payable	(800,248)	(1,133,444)
Total OPEB obligation	(106,390)	(447,707)
Deferred inflows of resources	778,532	(472,483)
Net cash flows from operating activities	$ (2,964,103)	$ (2,695,186)
Cash and cash equivalents are reported on the Statement of Net Position as follows:		
Cash and temporary investments	$ 5,762,928	$ 7,263,858
Cash and investments held by trustee	24,575,841	24,801,181
Total cash and cash equivalents	$ 30,338,769	$ 32,065,039

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Statement of Fiduciary Net Position
as of June 30, 2023

Assets		
Cash and temporary investments	$	1,916,069
Receivables		
Accounts and interest		18,234
Total assets		1,934,303
Liabilities		
Salaries payable		734
Accounts and contracts payable		10,828
Total liabilities		11,562
Net position		
Restricted for Local Collaborative Time Study		1,268,150
Restricted for Northwest Family Service Center		654,591
Total net position	$	1,922,741

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2023

Additions		
Investment earnings	$	44,335
Rents		446,095
Grants		414,928
Total additions		905,358
Deductions		
Elementary and secondary regular instruction		
Salaries		91,300
Employee benefits		25,337
Purchased services		224,901
Supplies and materials		2,906
Total elementary and secondary regular instruction		344,444
Sites and buildings		
Purchased services		339,158
Supplies and materials		2,075
Total sites and buildings		341,233
Total deductions		685,677
Net change in fiduciary net position		219,681
Net position		
Beginning of year		1,703,060
End of year	$	1,922,741

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 279 – Osseo Area Schools (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary funds are only reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position at the fund financial statement level. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported 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.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation and amortization expense is included as a direct expense in the functional areas that utilize the related capital assets. For capital assets that essentially serve all functional areas, depreciation and amortization expense is reported as "unallocated depreciation and amortization expense." Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type, including the District's custodial funds. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

The internal service funds are presented in the proprietary fund financial statements. Because the principal user of the internal services are the District's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service funds are charges to customers for service. Operating expenses for the internal service funds include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes (which include state aid funding formulas for specific years) and accounting principles generally accepted in the United States of America. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under leases, financed purchases, and subscription liabilities 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, post-employment severance benefits, other post-employment health benefits, compensated absences, and net pension 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 within the applicable functional areas.

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

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education (MDE). Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The District's General Fund maintains two accounts:

1. **Operating Account** – The Operating Account is used to account for the general operations of the District, including pupil transportation activities.

2. **Capital Expenditure Account** – The Capital Expenditure Account is used to account for the maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

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 debt issue or levy issuance program.

Debt Service Fund – Debt service funds are used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs. The General Obligation Bonds Debt Service Account is used for the debt service on all general obligation bonds except for the 2018D Taxable Other Post-Employment Benefits (OPEB) Refunding Bond issue for which a separate OPEB Bonds Debt Service Account is established. This bond was fully paid in fiscal 2022. As a result, the OPEB Bonds Debt Service Account was closed in fiscal 2023.

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, pre-K–8 extended day programs, or other similar services.

Proprietary Funds

Internal Service Funds – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The District has four internal service funds. The District's internal service funds include financing for self-insurance of the employee health and dental insurance programs, retirement incentive pay, and post-employment benefits revocable trust activity.

Fiduciary Funds

Custodial Funds – The custodial funds were established to account for cash and other assets held by the District as the agent for others. These funds are used to account for a Local Collaborative Time Study and the Northwest Family Service Center.

E. Budgeting

The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund account level. The School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Expenditure Accounts), Food Service Special Revenue Fund, Community Service Special Revenue Fund, General Obligation Bonds Debt Service Account, and OPEB Bonds Debt Service Account. An annual budget is not adopted for the Capital Projects – Building Construction Fund because project-length financial plans are adopted in accordance with bond issue authorization. Budgeted expenditure appropriations lapse at year-end. Expenditures exceeded budgeted amounts in the General Fund – Capital Expenditure Account by $2,938,346, Food Service Special Revenue Fund by $1,293,801, and Community Service Special Revenue Fund by $64,779. The excess expenditures were approved by the School Board as required by Minnesota Statutes, and were financed with revenues in excess of budget, other financing sources, or available fund balances.

F. Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the internal service funds, trust accounts are established to finance future OPEB obligations. Interest earned on these investments were allocated directly to those accounts.

Investments are generally stated at fair value, except for investments in 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.

G. Receivables

All receivables are shown, net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The receivables not expected to be fully collected within one year are property taxes receivable.

Amounts reported in due from other governmental units include amounts due from other Minnesota school districts of $237,264, due from the State of Minnesota $20,709,650, due from the federal government $7,301,595, and due from other governments totaling $2,017,180.

H. Inventories

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

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

J. Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Minnesota Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes $2,984,792 of the property tax levy collectible in 2023 as revenue to the District in fiscal year 2023. The remaining portion of the taxes collectible in 2023 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as they are collected.

Taxes 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. No allowance for uncollectible taxes is considered necessary.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. Leases and technology subscription capital assets are recorded based on the measurement of payments applicable to the lease or subscription term. The District maintains a threshold level of $5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer 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. Leased assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. Technology subscriptions are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying information technology (IT) assets.

Capital assets not being depreciated include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks or other land improvements are considered to be part of the cost of buildings or other improvable property.

L. Accounts and Contracts Payable

At year end, accounts and contracts payable are $11,299,787 and $607,136, respectively, within the Statement of Net Position.

M. Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. 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 received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

N. Subscription-Based Information Technology Arrangements (SBITAs)

A SBITA is a contract that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The District has entered into certain technology subscriptions for education solutions and other purposes. Capital assets associated with SBITAs are presented separately from other capital assets in Note 3. SBITAs reported in Note 4 include the terms and related disclosures associated with any subscription liabilities.

O. Vacation Pay

Since teachers are not eligible for vacation pay and amounts accrued to other employees are insignificant, no vacation liabilities are recorded in the financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Sick Pay

Substantially all district employees are entitled to sick leave at various rates. Unused sick leave enters into the calculation of post-employment severance and health benefits for some employees upon termination.

Q. Post-Employment Severance Benefits

The District provides post-employment severance benefits to certain eligible employees. The District finances these obligations with an Internal Service Fund.

The District maintains various early retirement incentive payment plans for its employee groups. The amount of the early retirement incentive payment is calculated using balances in accrued sick leave and also based on years of service. No employee can receive a payment exceeding one year's salary. All of the post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements.

The District has established a separate Retirement Incentive Pay Internal Service Fund to account for the post-employment severance benefits. The benefits are funded as the liability is incurred on an actuarially determined basis. In addition to the funding of accumulated benefits already earned, the District's funding policy requires an annual contribution of an amount equal to the current year service cost adjusted for any amortization. The District has approximately 79 active participants being funded by the Retirement Incentive Pay Internal Service Fund.

R. State-Wide Pension Plans

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from the PERA's and the TRA's fiduciary net positions have been determined on the same basis as they are reported by the PERA and the TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

S. Risk Management

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 year.

Self-Insurance – The District has established two internal service funds to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

The District makes premium payments to these funds on behalf of program participants based on rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss 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 for the last two years were:

Year Ended June 30,	Claim Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claim Liability End of Year
2022	$ 168,435	$ 2,069,990	$ 2,057,652	$ 180,773
2023	$ 180,773	$ 2,167,968	$ 2,185,422	$ 163,319

Changes in the balance of health insurance claim liabilities for the last two years were:

Year Ended June 30,	Claim Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claim Liability End of Year
2022	$ 550,000	$ 5,338,490	$ 5,488,490	$ 400,000
2023	$ 400,000	$ 6,023,159	$ 5,823,159	$ 600,000

T. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report a separate section for deferred outflows or inflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) or inflow of financial resource (revenue) until then.

The District reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide and Proprietary Fund Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual experience, changes of assumptions, changes in proportion, differences between projected and actual earnings on pension and OPEB plan investments, 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 represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is 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.

U. Statement of Cash Flows

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 fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent. The cash and investments held by trustee in the Post-Employment Benefits Revocable Trust Internal Service Fund are also considered a cash equivalent.

V. Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements, such as a bond indenture. Restricted assets are reported only in the government-wide financial statements. In the fund financial statements these assets have been reported as "cash and investments held by trustee" and the interest receivable is included within "accounts and interest receivable."

W. Net Position

In the government-wide, internal service fund, and fiduciary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflow of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.

- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

- **Unrestricted Net Position** – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

X. 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.

- **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, then use unrestricted resources as they are needed.

When nonspendable, restricted, assigned, or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) nonspendable, 2) restricted, 3) assigned, and 4) unassigned.

Y. Minimum Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding maintaining a minimum fund balance for the General Fund. The policy states that the District will endeavor to maintain an unassigned fund balance that will not fall below 5.0 percent of the District's General Fund operating expenditure budget, excluding operating capital programs. At June 30, 2023, the unassigned fund balance (excluding restricted account deficits) of the General Fund – Operating Account was 27.9 percent of the fiscal 2023 General Fund – Operating Account expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Z. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

AA. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts and disclosures at the date of the financial statements and during the reporting period. Actual results could differ from those estimates.

BB. Change in Accounting Principle

During the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). This statement provides guidance on the accounting and financial reporting for SBITAs for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. Certain amounts necessary to fully restate fiscal year 2022 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new GASB statement in the current year resulted in the District reporting new capital assets and long-term liabilities for SBITAs. Beginning net position was unchanged from the implementation of this standard in the current year. See Notes 3 and 4 for additional details on this change in the current year.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$	56,157,862
Investments		142,643,502
Cash on hand		2,275
Total	$	198,803,639

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

Statement of Net Position	
Cash and temporary investments	$ 172,311,729
Statement of Net Position – restricted assets – temporarily restricted	
Cash and investments for OPEB	24,575,841
Statement of Fiduciary Net Position – Custodial Funds	
Cash and temporary investments	1,916,069
Total	$ 198,803,639

B. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

The District's deposit policies do not further limit depository choices.

At year-end, the carrying amount of the District's deposits was $56,157,862, while the balance on the bank records was $56,157,862. At June 30, 2023, all deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District's agent in the District's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investment Type	Credit Risk Rating	Credit Risk Agency	Fair Value Measurements Using	Interest Risk – Maturity Duration in Years Less Than 1	1 to 5	5 to 10	More Than 10	Total
U.S. treasury securities	AA	S&P	Level 1	$ 2,995,029	$ 58,571	$ –	$ –	$ 3,053,600
U.S. government agencies	AA	S&P	Level 2	$ –	$ 1,444,632	$ 81,510	$ 291,333	1,817,475
Municipal bonds	AAA	S&P	Level 2	$ –	$ 336,972	$ 840,038	$ 492,854	1,669,864
Municipal bonds	Aaa	Moody's	Level 2	$ –	$ –	$ –	$ 168,367	168,367
Municipal bonds	AA	S&P	Level 2	$ –	$ 475,426	$ 982,134	$ 612,916	2,070,476
Municipal bonds	Aa	Moody's	Level 2	$ –	$ –	$ 273,030	$ 636,668	909,698
Corporate obligations	AAA	S&P	Level 1	$ –	$ –	$ –	$ 219,265	219,265
Corporate obligations	AA	S&P	Level 1	$ –	$ 190,916	$ 164,651	$ 1,038,812	1,394,379
Corporate obligations	Aa	Moody's	Level 1	$ –	$ –	$ 82,839	$ 769,429	852,268
Corporate obligations	A	S&P	Level 1	$ 1,070,943	$ 250,841	$ 1,783,706	$ 1,999,889	5,105,379
Corporate obligations	A	Moody's	Level 1	$ –	$ –	$ 279,217	$ –	279,217
Corporate obligations	Baa	Moody's	Level 1	$ –	$ 961,957	$ 412,198	$ 747,461	2,121,616
Exchange-traded fund	N/A	N/A	Level 1	N/A	N/A	N/A	N/A	825,169
Equities	N/A	N/A	Level 1	N/A	N/A	N/A	N/A	6,858,881
Negotiable certificates of deposit	N/A	N/A	Level 2	$ 492,885	$ –	$ –	$ –	492,885
Investment pools/mutual funds								
Minnesota School District Liquid Asset Fund (MSDLAF)	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	9,460,535
First American Government Obligation Fund	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	1,488,165
Goldman Sachs Financial Square Prime Obligations Fund	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	225,214
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	74,631,049
MNTrust Investment Term Series	AAA	Fitch	Amortized Cost	N/A	N/A	N/A	N/A	29,000,000
Total investments								$ 142,643,502

N/A – Not Applicable

The amount in investment pools/mutual funds includes amounts invested in the MNTrust Investment Shares Portfolio, Minnesota School District Liquid Asset Fund (MSDLAF), and MSDLAF Investment Term Series, which are external investment pools regulated by Minnesota Statutes not registered with the Securities and Exchange Commission. The District's investment in these funds is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value.

For MNTrust accounts and MSDLAF investments, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice for the MSDLAF Liquid Class. Within MSDLAF, the redemption notice period is 14 days for the MAX Class and early redemption will likely cause a penalty. MNTrust Term Series Portfolios are intended to be held until maturity; a participant's withdrawal prior to maturity will require seven-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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

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 has an internal investment policy that limits investment choices and addresses these potential risks beyond the statutory limitations described above. The District's policy requires that investments be diversified to avoid unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. No more than 66 percent of the total portfolio can be placed with any one depository. The maximum percentage in which the portfolio can be invested in specific instruments is as follows:

U.S. treasury obligations	100%
U.S. government agency securities and instrumentalities of government sponsored corporations	75%
Repurchase agreements	25%
Certificates of deposit – FDIC-covered	100%
Certificates of deposit – savings and loans	75%
Local government investment pool	75%
Money market funds	75%

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

For assets held in the Post-Employment Benefits Revocable Trust Internal Service Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. Minnesota Statutes authorize the Trust Fund to invest in obligations of the U.S. treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the state of Minnesota or its municipalities, bankers' acceptances, future contracts, corporate bonds, common stock and foreign stock of the highest quality, mutual funds, repurchase and reverse agreements, and commercial paper of the highest quality with a maturity no longer than 270 days and in the Minnesota State Board of Investments.

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 investment policy addresses concentration risk as discussed in the credit risk paragraph on the previous page.

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 the maturities of investments; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

NOTE 3 – CAPITAL ASSETS

Capital assets and accumulated depreciation and amortization activity for the current year is as follows:

	Balance – Beginning of Year, as Previously Reported	Change in Accounting Principle	Balance – Beginning of Year, as Restated	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized							
Land	$ 8,973,417	$ –	$ 8,973,417	$ –	$ –	$ –	$ 8,973,417
Construction in progress	10,156,191	–	10,156,191	18,431,915	–	(8,631,396)	19,956,710
Total capital assets, not depreciated/amortized	19,129,608	–	19,129,608	18,431,915	–	(8,631,396)	28,930,127
Capital assets, depreciated and amortized							
Land improvements	37,176,812	–	37,176,812	1,517,892	(3,104,175)	2,076,960	37,667,489
Buildings	562,770,022	–	562,770,022	5,258,507	(1,071,835)	6,484,133	573,440,827
Furniture and equipment	15,816,586	–	15,816,586	7,672,542	(1,011,133)	70,303	22,548,298
Technology subscriptions	–	398,203	398,203	1,807,234	–	–	2,205,437
Total capital assets, depreciated and amortized	615,763,420	398,203	616,161,623	16,256,175	(5,187,143)	8,631,396	635,862,051
Less accumulated depreciation and amortization for							
Land improvements	(18,182,580)	–	(18,182,580)	(1,560,295)	2,620,497	–	(17,122,378)
Buildings	(199,363,392)	–	(199,363,392)	(11,313,442)	511,487	–	(210,165,347)
Furniture and equipment	(8,956,405)	–	(8,956,405)	(1,358,180)	873,587	–	(9,440,998)
Technology subscriptions	–	–	–	(649,919)	–	–	(649,919)
Total accumulated depreciation and amortization	(226,502,377)	–	(226,502,377)	(14,881,836)	4,005,571	–	(237,378,642)
Net capital assets, depreciated and amortized	389,261,043	398,203	389,659,246	1,374,339	(1,181,572)	8,631,396	398,483,409
Total capital assets, net	$ 408,390,651	$ 398,203	$ 408,788,854	$ 19,806,254	$ (1,181,572)	$ –	$ 427,413,536

The change in accounting principle in the table above relates to the implementation of a new GASB standard in the current year as described in Note 1 of the notes to basic financial statements.

NOTE 3 – CAPITAL ASSETS (CONTINUED)

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

Administration	$ 1,280
District support services	2,237,324
Elementary and secondary regular instruction	200,569
Vocational education instruction	13,417
Special education instruction	51,302
Community service	46,341
Instructional support services	399,117
Pupil support services	10,919
Food service	243,470
Unallocated depreciation and amortization expense	11,678,097
Total depreciation and amortization expense	$ 14,881,836

NOTE 4 – LONG-TERM LIABILITIES

A. General Obligation Bonds and Notes

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

Issue	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
General obligation bonds and notes, including refunding bonds					
2014A Capital Facilities Bonds	11/18/2014	2.00%–3.00%	$ 5,770,000	02/01/2029	$ 2,605,000
2015A Alternative Facilities Bonds	05/06/2015	2.00%–3.00%	$ 9,355,000	02/01/2025	8,530,000
2015B Capital Notes	05/06/2015	2.00%–3.00%	$ 1,475,000	02/01/2025	315,000
2016A Facilities Maintenance Bonds	11/16/2016	2.75%–4.00%	$ 50,745,000	02/01/2032	50,365,000
2018B Facilities Maintenance Bonds	11/15/2018	3.75%–5.00%	$ 43,340,000	02/01/2037	43,340,000
2020A G.O. Facilities Maintenance and Refunding Bonds	11/12/2020	1.50%–2.00%	$ 36,465,000	02/01/2038	22,060,000
2022A G.O Facilities Maintenance Bonds	09/22/2022	3.25%–5.00%	$ 11,505,000	02/01/2034	11,505,000
Total general obligation bonds and notes					$ 138,720,000

B. Certificates of Participation

The District currently has the following certificates of participation outstanding:

Issue	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
2014B Certificates of Participation	11/18/2014	2.00%–4.00%	$ 14,085,000	02/01/2030	$ 7,560,000
2021A Certificates of Participation	02/18/2021	1.00%–3.00%	$ 8,715,000	04/01/2036	7,690,000
Total Certificates of Participation					$ 15,250,000

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

C. Financed Purchases Payable

The District currently has the following financed purchases payable outstanding:

Description	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
Various equipment	05/26/2021	1.33%	$ 4,333,960	07/14/2023	$ 1,447,770
Vehicles and equipment	07/15/2020	1.65%	$ 666,050	07/15/2023	222,250
Various equipment	03/30/2022	1.77%	$ 2,007,134	07/15/2024	1,333,164
Lighting equipment	12/01/2022	4.83%	$ 2,757,591	12/20/2031	2,419,773
Technology equipment	03/30/2023	4.93%	$ 3,021,530	07/15/2025	3,021,530
Total financed purchases payable					$ 8,444,487

D. Subscription Liabilities

The District currently has the following subscription liabilities outstanding:

Description	Interest Rate	Issue Date	Original Issue	Final Maturity	Principal Outstanding
Software	3.05 %	07/01/2022	$ 327,711	06/30/2025	$ 217,149
Software	3.05 %	06/24/2018	$ 398,203	07/01/2023	198,569
Software	3.05 %	06/01/2023	$ 362,408	06/30/2024	333,381
					$ 749,099

E. Description of Long-Term Liabilities

General Obligation Bonds and Notes – These obligations were issued to finance acquisition and/or construction of capital facilities, or to refinance (refund) previous bond issues. Assets of the debt service funds, together with scheduled deferred ad valorem tax revenue, are dedicated for the retirement of these obligations. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

Certificates of Participation – In November 2014 and February 2021, the District sold $14,085,000 and $8,715,000, respectively, of certificates of participation to finance construction at various District sites. 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.

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

Financed Purchases Payable – The District entered into financed purchase agreements to finance equipment purchases, which call for monthly principal and interest payments. These debt agreements are paid by the General Fund. Amortization of the equipment required to be capitalized is included in depreciation and amortization expense.

Failure by the District to pay any payments under these agreements, or upon the occurrence of an continuation of an event of default, the lender, without any further demand or notice, may take one or any combination of the following steps: 1) with or without terminating the agreement, may declare all payments due, or become due, during the fiscal year in effect when the default occurs; 2) may repossess the assets by giving the District written notice to surrender the assets and; 3) will thereafter use its best efforts to sell or lease its interest in the assets, or any portion thereof, in a commercially reasonable manner, in accordance with applicable state laws. The lender may also pursue any other remedy available to require the District to perform any of its obligations in these agreements.

Subscription Liabilities – The District entered into agreements to finance the use of software, which calls for monthly principal and interest payments through June 2025. The subscription liabilities are paid by the General Fund. The total amount of the underlying technology subscriptions capital assets and the related accumulated amortization is presented in Note 3 to the basic financial statements.

Post-Employment Severance Benefits Payable – Post-employment severance benefits payable consist of early retirement incentive pay (based on convertible sick leave) payable to employees upon retirement. Post-employment severance benefits are paid by the Retirement Incentive Pay Internal Service Fund.

Net Pension Liability and Total OPEB Obligation – The details of these liabilities are discussed elsewhere in these notes. Such benefits are financed by the governmental funds and the Post-Employment Benefits Revocable Trust Fund, respectively.

District employees participate in two defined benefit pension plans, including two state-wide, cost-sharing, multiple-employer plans administered by the PERA and the TRA. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2023:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 56,525,275	$ 19,495,370	$ 2,243,827	$ 6,955,548
State-wide, multiple-employer – TRA	182,778,533	50,289,484	44,770,853	(37,619,854)
Total	$ 239,303,808	$ 69,784,854	$ 47,014,680	$ (30,664,306)

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

F. Minimum Debt Payments

Minimum annual principal and interest payments required to retire general obligation bonds and notes, certificates of participation, financed purchases, and subscription liabilities:

Year Ending June 30,	General Obligation Bonds and Notes		Certificates of Participation		Financed Purchases		Subscription Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 7,360,000	$ 4,740,870	$ 1,470,000	$ 437,338	$ 3,579,529	$ 206,056	$ 635,889	$ 22,848
2025	6,490,000	4,341,512	1,520,000	383,638	1,877,018	216,342	113,210	3,453
2026	8,485,000	4,113,612	1,575,000	328,088	1,263,743	145,285	–	–
2027	9,380,000	3,734,812	1,635,000	270,488	254,593	83,225	–	–
2028	10,495,000	3,393,312	1,695,000	210,637	266,882	70,936	–	–
2029–2033	52,795,000	12,099,889	5,425,000	365,315	1,202,722	148,554	–	–
2034–2038	43,715,000	3,604,169	1,930,000	55,565	–	–	–	–
	$ 138,720,000	$ 36,028,176	$ 15,250,000	$ 2,051,067	$ 8,444,487	$ 870,398	$ 749,099	$ 26,301

G. Changes in Long-Term Liabilities

	Beginning Balance, as Previously Reported	Change in Accounting Principle	Beginning Balance, as Restated	Additions	Retirements	Ending Balance	Due Within One Year
Long-term liabilities							
General obligation bonds and notes	$ 139,030,000	$ –	$ 139,030,000	$ 11,505,000	$ 11,815,000	$ 138,720,000	$ 7,360,000
Certificates of participation	16,665,000	–	16,665,000	–	1,415,000	15,250,000	1,470,000
Financed purchases	5,759,602	–	5,759,602	5,779,121	3,094,236	8,444,487	3,579,529
Subscription liabilities	–	398,203	398,203	690,119	339,223	749,099	635,889
Arbitrage liabilities	–	–	–	265,337	–	265,337	–
Unamortized premiums (discounts) on debt issued	4,368,007	–	4,368,007	940,104	472,011	4,836,100	–
Net pension liability	131,273,734	–	131,273,734	125,797,023	17,766,949	239,303,808	–
Post-employment severance benefits payable	4,568,537	–	4,568,537	6,245	806,493	3,768,289	670,960
Total OPEB obligation	18,028,628	–	18,028,628	288,022	394,412	17,922,238	1,958,036
	$ 319,693,508	$ 398,203	$ 320,091,711	$ 145,270,971	$ 36,103,324	$ 429,259,358	$ 15,674,414

The change in accounting principle in the table above relates to the implementation of a new GASB standard in the current year as described in Note 1 of the notes to basic financial statements.

NOTE 5 – FUND BALANCES

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. Any such restrictions, which have an accumulated deficit rather than positive balance at June 30, are included in unassigned fund balance in the District's financial statements in accordance with accounting principles generally accepted in the United States of America. However, a description of these deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits.

Classifications

At June 30, 2023, a summary of the District's governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	$ 231,312	$ –	$ –	$ 123,217	$ 354,529
Prepaid items	228,654	–	–	–	228,654
Total nonspendable	459,966	–	–	123,217	583,183
Restricted					
Operating capital	7,251,353	–	–	–	7,251,353
Student activities	279,846	–	–	–	279,846
Gifted and talented	238,810	–	–	–	238,810
Achievement and integration	23,956	–	–	–	23,956
Medical Assistance	1,698,272	–	–	–	1,698,272
Certificates of participation	–	1,372,477	–	–	1,372,477
Long-term facilities maintenance	508,120	8,281,818	–	–	8,789,938
Food service	–	–	–	4,690,742	4,690,742
Community education	–	–	–	4,315,072	4,315,072
Early childhood family education programs	–	–	–	1,466,041	1,466,041
School readiness	–	–	–	472,651	472,651
Adult basic education	–	–	–	4,621	4,621
General debt service	–	–	4,028,370	–	4,028,370
Total restricted	10,000,357	9,654,295	4,028,370	10,949,127	34,632,149
Assigned					
Strategic priorities	500,000	–	–	–	500,000
Unassigned					
Safe schools levy restricted account deficit	(4,018)	–	–	–	(4,018)
Unassigned	89,245,564	–	–	–	89,245,564
Total unassigned	89,241,546	–	–	–	89,241,546
Total	$ 100,201,869	$ 9,654,295	$ 4,028,370	$ 11,072,344	$ 124,956,878

NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN

A. Plan Description

The District provides post-employment healthcare benefits to certain eligible employees. The District provides these benefits in a single-employer defined benefit healthcare plan administered by the District. The plan does not issue a publicly available financial report. All of the post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. These benefits are summarized as follows:

Others' Post-Employment Medical Plan – All retirees of the District have the option to continue their medical coverage into retirement. Retirees must pay the full district premium rate for their coverage and dependent coverage. Coverage in the District's plan ends at age 65.

Teachers' Post-Employment Medical Plan – Teachers with 15 continuous years of service are eligible to receive a contribution towards the teacher's health insurance after retirement from age 55 to 65. The amount will be determined by multiplying the teacher's daily rate of pay at the time of retirement times the number of the teacher's accumulated sick leave days in excess of 123 days as of the date of retirement. However, the total amount will not exceed $37,800. The monthly district contribution toward the premium will be determined using the cumulative total amount earned divided by the number of months until the teacher qualifies for Medicare. The benefit amount will not exceed 100 percent of the premium of the insurance plan selected by the teacher. If the teacher's full-time equivalent (FTE) status is not full-time at the time of retirement, the benefit will be prorated according to the teacher's current FTE.

Administrators' Post-Employment Medical Plan – The District pays for full medical plan coverage after retirement for certain administrators and their spouses and dependents up to age 65.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined annually by the District. The District's contributions in the current year totaled $984,232 as required on a pay-as-you-go basis to finance the current year benefits as described in the previous section.

C. Membership

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

Retirees and beneficiaries receiving benefits	175
Active plan members	2,754
Total members	2,929

NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)

D. Total OPEB Liability of the District

The District's total OPEB liability of $17,922,238 at year-end was measured as of June 30, 2022, and was determined by an actuarial valuation date of June 30, 2022.

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.69%
20-year municipal bond yield	3.69%
Inflation rate	2.50%
Healthcare cost trend rate	6.80% grading to 3.90% over 53 years

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information, as well as for consistency with the other economic assumptions.

F. Changes in the Total OPEB Liability

	Total OPEB Liability
Beginning balance	$ 18,028,628
Changes for the year	
Service cost	1,086,412
Interest	346,818
Differences between expected and actual experience	2,139,477
Changes of assumptions	(1,575,858)
Benefit payments	(2,103,239)
Total net changes	(106,390)
Ending balance	$ 17,922,238

Assumption changes and changes in benefit terms since the prior measurement date include the following:

Changes in Benefit Terms

- Retiree premiums were updated to current levels.

Changes in Assumptions

- Discount rate was changed from 1.92 percent to 3.69 percent.
- Healthcare trend rates were reset.
- Medical per capita claims costs were updated.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated to rates used in the July 1, 2022 TRA and PERA valuations.
- The percent of future retirees eligible for an explicit subsidy assumed to elect coverage at retirement changed from 90.00 percent to 80.00 percent.
- Inflation assumption was changed from 2.25 percent to 2.50 percent.

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	2.69%	3.69%	4.69%
Total OPEB liability	$ 18,781,394	$ 17,922,238	$ 17,077,054

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 Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB healthcare cost trend rate	5.80% decreasing to 2.90% over 53 years	6.80% decreasing to 3.90% over 53 years	7.80% decreasing to 4.90% over 53 years
Total OPEB liability	$ 16,701,817	$ 17,922,238	$ 19,314,191

NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)

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

For the current year ended, the District recognized OPEB expense of $288,022. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual liability	$ 4,170,019	$ 480,110
Change of assumptions	1,061,748	2,435,281
District's contributions to the OPEB subsequent to the measurement date	984,232	–
Total	$ 6,215,999	$ 2,915,391

A total of $984,232 reported as deferred outflows of resources related to district contributions for OPEB subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2024.

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

Year Ending June 30,	OPEB Expense Amount
2024	$ 177,015
2025	202,941
2026	439,487
2027	741,961
2028	595,494
Thereafter	159,478
	$ 2,316,376

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA's and the TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA's and the TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Plan administered by Minnesota State.

B. Benefits Provided

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

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

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

The TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statutes and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for the TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

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

With these provisions:

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

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

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

Tier II Benefits

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

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2023, were $4,036,859. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

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

	Year Ended June 30,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2023, were $13,706,535. The District's contributions were equal to the required contributions for each year as set by state statutes.

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

		in thousands
Employer contributions reported in the TRA's Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	$	482,679
Add employer contributions not related to future contribution efforts		(2,178)
Deduct the TRA's contributions not included in allocation		(572)
Total employer contributions		479,929
Total nonemployer contributions		35,590
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	$	515,519

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

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of $56,525,275 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 $1,657,094. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.7137 percent at the end of the measurement period and 0.6883 percent for the beginning of the period.

District's proportionate share of the net pension liability	$	56,525,275
State's proportionate share of the net pension liability associated with the District		1,657,099
Total	$	58,182,374

For the year ended June 30, 2023, the District recognized pension expense of $6,707,940 for its proportionate share of the GERF's pension expense. In addition, the District recognized an additional $247,608 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of $16 million to the GERF.

At June 30, 2023, the District reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 472,141	$ 585,918
Changes in actuarial assumptions	12,351,165	236,986
Net collective difference between projected and actual investment earnings	1,814,773	–
Changes in proportion	820,432	1,420,923
District's contributions to the GERF subsequent to the measurement date	4,036,859	–
Total	$ 19,495,370	$ 2,243,827

The $4,036,859 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	$ 4,578,279
2025	$ 4,798,480
2026	$ (1,273,944)
2027	$ 5,111,867

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of $182,778,533 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 2.2826 percent at the end of the measurement period and 2.3280 percent for the beginning of the period.

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

District's proportionate share of the net pension liability	$ 182,778,533
State's proportionate share of the net pension liability associated with the District	13,554,785
Total	$ 196,333,318

For the year ended June 30, 2023, the District recognized negative pension expense of $39,483,678. It also recognized $1,863,824 as an increase to pension expense for the support provided by direct aid.

At June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 2,733,528	$ 1,643,651
Changes in actuarial assumptions	29,863,777	39,797,998
Net collective difference between projected and actual investment earnings on pension plan investments	3,945,865	–
Changes in proportion	39,779	3,329,204
District's contributions to the TRA subsequent to the measurement date	13,706,535	–
Total	$ 50,289,484	$ 44,770,853

A total of $13,706,535 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, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	$ (36,176,755)
2025	$ 3,985,237
2026	$ 781,265
2027	$ 23,424,617
2028	$ (202,268)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of the PERA and the TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages.

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

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

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

1. GERF

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

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

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

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

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

2. TRA

Salary increases were based on a service-related table.

Mortality Assumptions Used in Valuation of Total Pension Liability	
Pre-retirement	RP-2014 White Collar Employee Table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 Scale.
Post-retirement	RP-2014 White Collar Annuitant Table, male and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 Scale.
Post-disability	RP-2014 Disabled Retiree Mortality Table, without adjustment.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

The following changes in actuarial assumptions occurred in 2022:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the 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.

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

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	5.50%	6.50%	7.50%
District's proportionate share of the GERF net pension liability	$ 89,284,634	$ 56,525,275	$ 29,657,547
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 288,140,404	$ 182,778,533	$ 96,414,650

I. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.minnesotatra.org, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenue

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.

NOTE 8 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Contingencies

The District is a defendant in various lawsuits. Although the outcomes of these lawsuits 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. Construction Contracts

At June 30, 2023, the District had commitments totaling $15,419,821 under various construction contracts for which the work was not yet completed.

D. Guaranteed Energy Savings Commitment

The District has entered into guaranteed energy savings agreements under Minnesota Statutes, Section 471.345, Subd. 13. These agreements are for the purpose of utility cost-savings measures to improve energy efficiency of district facilities. As of June 30, 2023, the District has recorded $13,962,400 of capital assets related to these energy savings contracts. The District is also required to purchase energy generated by the solar panels that are installed on various buildings of the District.

NOTE 9 – SUBSEQUENT EVENT

In July 2023, the District entered into a financed purchase agreement for copier equipment totaling $945,321. This financed purchase requires principal and interest payments annually with an interest rate of 7.93 percent and matures on July 10, 2027.

NOTE 10 – NET POSITION

The District's net investments in capital assets in the government-wide Statement of Net Position at June 30, 2023 is calculated as follows:

Capital assets	$ 427,413,536
General obligation bonds and notes	(138,720,000)
Certificates of participation	(15,250,000)
Financed purchases	(8,444,487)
Subscription liabilities	(749,099)
Arbitrage liabilities	(265,337)
Premiums (discounts) on debt issued	(4,836,100)
Unused bond proceeds	9,654,295
Total net investment in capital assets	$ 268,802,808

NOTE 11 – INTERFUND TRANSFERS

During the year ended June 30, 2023, the District transferred $614,052 from the General Obligation Bonds Debt Service Fund Account to the Other Post-Employment Benefits Bond Debt Service Fund Account.

REQUIRED SUPPLEMENTARY INFORMATION

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.7950%	$ 37,345,117	$ –	$ 37,345,117	$ 41,705,669	89.54%	78.70%
06/30/2016	06/30/2015	0.7414%	$ 38,423,195	$ –	$ 38,423,195	$ 42,823,653	89.72%	78.20%
06/30/2017	06/30/2016	0.7462%	$ 60,587,736	$ 791,251	$ 61,378,987	$ 46,140,396	131.31%	68.90%
06/30/2018	06/30/2017	0.7598%	$ 48,505,128	$ 609,916	$ 49,115,044	$ 48,899,109	99.19%	75.90%
06/30/2019	06/30/2018	0.7583%	$ 42,067,376	$ 1,379,755	$ 43,447,131	$ 50,835,205	82.75%	79.50%
06/30/2020	06/30/2019	0.7352%	$ 40,647,562	$ 1,263,278	$ 41,910,840	$ 52,027,292	78.13%	80.20%
06/30/2021	06/30/2020	0.7357%	$ 44,108,575	$ 1,360,176	$ 45,468,753	$ 52,432,906	84.12%	79.10%
06/30/2022	06/30/2021	0.6883%	$ 29,393,493	$ 897,592	$ 30,291,085	$ 49,455,038	59.43%	87.00%
06/30/2023	06/30/2022	0.7137%	$ 56,525,275	$ 1,657,099	$ 58,182,374	$ 53,450,989	105.75%	76.70%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 3,211,774	$ 3,211,774	$ –	$ 42,823,653	7.50%
06/30/2016	$ 3,460,530	$ 3,460,530	$ –	$ 46,140,396	7.50%
06/30/2017	$ 3,667,745	$ 3,667,745	$ –	$ 48,899,109	7.50%
06/30/2018	$ 3,813,782	$ 3,813,782	$ –	$ 50,835,205	7.50%
06/30/2019	$ 3,902,412	$ 3,902,412	$ –	$ 52,027,292	7.50%
06/30/2020	$ 3,932,259	$ 3,932,259	$ –	$ 52,432,906	7.50%
06/30/2021	$ 3,709,133	$ 3,709,133	$ –	$ 49,455,038	7.50%
06/30/2022	$ 4,009,173	$ 4,009,173	$ –	$ 53,450,989	7.50%
06/30/2023	$ 4,036,859	$ 4,036,859	$ –	$ 53,823,539	7.50%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2023

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	2.4605%	$113,378,068	$ 7,976,017	$121,354,085	$112,313,831	101.00%	81.50%
06/30/2016	06/30/2015	2.2895%	$141,628,218	$ 17,371,855	$159,000,073	$116,202,693	121.88%	76.80%
06/30/2017	06/30/2016	2.2898%	$546,171,934	$ 54,820,624	$600,992,558	$119,107,808	458.55%	44.88%
06/30/2018	06/30/2017	2.3658%	$472,256,596	$ 45,651,630	$517,908,226	$127,198,277	371.28%	51.57%
06/30/2019	06/30/2018	2.3486%	$147,514,063	$ 13,859,624	$161,373,687	$129,737,193	113.70%	78.07%
06/30/2020	06/30/2019	2.3505%	$149,821,364	$ 13,258,675	$163,080,039	$133,428,902	112.29%	78.21%
06/30/2021	06/30/2020	2.3501%	$173,628,538	$ 14,550,315	$188,178,853	$136,565,103	127.14%	75.48%
06/30/2022	06/30/2021	2.3280%	$101,880,241	$ 8,592,317	$110,472,558	$139,314,570	73.13%	86.63%
06/30/2023	06/30/2022	2.2826%	$182,778,533	$ 13,554,785	$196,333,318	$141,095,721	129.54%	76.17%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	$ 8,713,050	$ 8,713,050	$ –	$116,202,693	7.50%
06/30/2016	$ 8,933,896	$ 8,933,896	$ –	$119,107,808	7.50%
06/30/2017	$ 9,552,598	$ 9,552,598	$ –	$127,198,277	7.51%
06/30/2018	$ 9,734,349	$ 9,734,349	$ –	$129,737,193	7.50%
06/30/2019	$ 10,294,789	$ 10,294,789	$ –	$133,428,902	7.72%
06/30/2020	$ 10,815,614	$ 10,815,614	$ –	$136,565,103	7.92%
06/30/2021	$ 11,324,179	$ 11,324,179	$ –	$139,314,570	8.13%
06/30/2022	$ 11,764,475	$ 11,764,475	$ –	$141,095,721	8.34%
06/30/2023	$ 13,706,535	$ 13,706,535	$ –	$160,340,902	8.55%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 279

Other Post-Employment Benefits Plan
Schedule of Changes in the District's Total
OPEB Liability and Related Ratios
Year Ended June 30, 2023

	District Fiscal Year-End Date					
	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	$ 1,361,945	$ 1,207,403	$ 701,553	$ 792,980	$ 980,932	$ 1,086,412
Interest	558,450	662,144	518,383	438,714	450,174	346,818
Differences between expected and actual experience	–	(1,127,935)	–	3,745,353	(122,810)	2,139,477
Changes of assumptions	(584,138)	(2,712,171)	301,086	997,623	409,614	(1,575,858)
Changes of benefit terms	–	–	–	227,952	–	–
Benefit payments	(2,047,574)	(1,990,043)	(1,932,465)	(1,899,488)	(2,165,617)	(2,103,239)
Net change in total OPEB liability	(711,317)	(3,960,602)	(411,443)	4,303,134	(447,707)	(106,390)
Total OPEB liability – beginning of year	19,256,563	18,545,246	14,584,644	14,173,201	18,476,335	18,028,628
Total OPEB liability – end of year	$ 18,545,246	$ 14,584,644	$ 14,173,201	$ 18,476,335	$ 18,028,628	$ 17,922,238
Covered-employee payroll	$130,286,782	$158,757,096	$167,369,946	$173,754,599	$183,575,354	$199,502,673
Total OPEB liability as a percentage of covered-employee payroll	14.23%	9.19%	8.47%	10.63%	9.82%	8.98%

Note: The District implemented GASB Statement No. 75 in fiscal 2018. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

OTHER POST-EMPLOYMENT BENEFITS PLAN

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 1.92 percent to 3.69 percent.
- Healthcare trend rates were reset.
- Medical per capita claims costs updated.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated to the rates used in the July 1, 2022 TRA and PERA valuations.
- The percent of future retirees eligible for an explicit subsidy assumed to elect coverage at retirement changed from 90.00 percent to 80.00 percent.
- The inflation assumption was changed from 2.25 percent to 2.50 percent.

2023 CHANGES IN BENEFIT TERMS

- Retiree premiums were updated to current levels.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.45 percent to 1.92 percent based on updated 20-year municipal bond rates.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.13 percent to 2.45 percent based on updated 20-year municipal bond rates.
- Healthcare cost trend rates were reset to reflect updated cost increase expectations, including the repeal of the Affordable Care Act's Excise Tax on high-cost health insurance plans.
- The inflation assumption was changed from 2.50 percent to 2.25 percent based on an updated historical analysis of inflation rates and forward-looking market expectations.

2021 CHANGES IN BENEFIT TERMS

- The teacher explicit subsidy contribution was revised based on updated contract information.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.62 percent to 3.13 percent.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.53 percent to 3.62 percent.
- The 20-year municipal bond yield changed from 3.53 percent to 3.62 percent.
- The inflation rate changed from 2.75 percent to 2.50 percent.
- The healthcare cost trend rate changed from 6.80 percent grading to 4.40 percent over 58 years, to 6.90 percent grading to 4.00 percent over 58 years.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.85 percent to 3.53 percent.

SUPPLEMENTARY INFORMATION

OSSEO AREA SCHOOLS

ISD 279

Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

NONMAJOR GOVERNMENTAL FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	Special Revenue Funds		Totals	
	Food Service	Community Service	2023	2022
Assets				
Cash and temporary investments	$ 3,281,746	$ 8,183,541	$ 11,465,287	$ 11,014,232
Receivables				
Current taxes	–	1,554,513	1,554,513	1,540,504
Delinquent taxes	–	24,825	24,825	23,812
Accounts and interest	160,995	137,010	298,005	188,837
Due from other governmental units	1,494,726	364,543	1,859,269	3,142,704
Inventory	123,217	–	123,217	111,869
Total assets	$ 5,060,684	$ 10,264,432	$ 15,325,116	$ 16,021,958
Liabilities				
Salaries payable	$ 33,613	$ 607,594	$ 641,207	$ 436,411
Accounts and contracts payable	213,112	213,932	427,044	367,739
Unearned revenue	–	–	–	351,341
Total liabilities	246,725	821,526	1,068,251	1,155,491
Deferred inflows of resources				
Property taxes levied for subsequent year	–	3,162,392	3,162,392	3,125,856
Unavailable revenue – delinquent taxes	–	22,129	22,129	27,162
Total deferred inflows of resources	–	3,184,521	3,184,521	3,153,018
Fund balances				
Nonspendable for inventory	123,217	–	123,217	111,869
Restricted	4,690,742	6,258,385	10,949,127	11,601,580
Total fund balances	4,813,959	6,258,385	11,072,344	11,713,449
Total liabilities, deferred inflows of resources, and fund balances	$ 5,060,684	$ 10,264,432	$ 15,325,116	$ 16,021,958

INDEPENDENT SCHOOL DISTRICT NO. 279

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	Special Revenue Funds			
		Community	Totals	
	Food Service	Service	2023	2022
Revenue				
Local sources				
Property taxes	$ –	$ 3,171,181	$ 3,171,181	$ 3,080,402
Investment earnings (losses)	162,306	220,500	382,806	(3,740)
Other	3,914,925	9,218,789	13,133,714	9,035,489
State sources	565,409	4,481,068	5,046,477	4,894,251
Federal sources	9,004,330	480,876	9,485,206	16,635,938
Total revenue	13,646,970	17,572,414	31,219,384	33,642,340
Expenditures				
Current				
Food service	14,899,044	–	14,899,044	14,414,867
Community service	–	16,209,298	16,209,298	14,202,554
Capital outlay	613,442	250,205	863,647	717,068
Total expenditures	15,512,486	16,459,503	31,971,989	29,334,489
Excess (deficiency) of revenue over expenditures	(1,865,516)	1,112,911	(752,605)	4,307,851
Other financing sources				
Sale of assets	111,500	–	111,500	–
Net change in fund balances	(1,754,016)	1,112,911	(641,105)	4,307,851
Fund balances				
Beginning of year	6,567,975	5,145,474	11,713,449	7,405,598
End of year	$ 4,813,959	$ 6,258,385	$ 11,072,344	$ 11,713,449

OSSEO AREA SCHOOLS

ISD 279

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INDIVIDUAL FUND SCHEDULES

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 3,281,746	$ 4,673,245
Receivables		
Accounts and interest	160,995	347
Due from other governmental units	1,494,726	2,369,279
Inventory	123,217	111,869
Total assets	$ 5,060,684	$ 7,154,740
Liabilities		
Salaries payable	$ 33,613	$ 27,612
Accounts and contracts payable	213,112	240,386
Unearned revenue	–	318,767
Total liabilities	246,725	586,765
Fund balances		
Nonspendable for inventory	123,217	111,869
Restricted	4,690,742	6,456,106
Total fund balances	4,813,959	6,567,975
Total liabilities and fund balances	$ 5,060,684	$ 7,154,740

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings (losses)	$ 140,000	$ 162,306	$ 22,306	$ (1,702)
Other – primarily meal sales	3,762,500	3,914,925	152,425	812,396
State sources	562,325	565,409	3,084	483,684
Federal sources	8,988,917	9,004,330	15,413	15,536,138
Total revenue	13,453,742	13,646,970	193,228	16,830,516
Expenditures				
Current				
Salaries	4,738,508	4,797,548	59,040	4,581,296
Employee benefits	1,593,586	1,527,601	(65,985)	1,440,331
Purchased services	1,058,267	1,121,206	62,939	825,362
Supplies and materials	5,786,324	7,147,902	1,361,578	7,278,931
Other expenditures	297,000	304,787	7,787	288,947
Capital outlay	745,000	613,442	(131,558)	545,824
Total expenditures	14,218,685	15,512,486	1,293,801	14,960,691
Excess (deficiency) of revenue over expenditures	(764,943)	(1,865,516)	(1,100,573)	1,869,825
Other financing sources				
Sale of assets	111,500	111,500	–	–
Net change in fund balances	$ (653,443)	(1,754,016)	$ (1,100,573)	1,869,825
Fund balances				
Beginning of year		6,567,975		4,698,150
End of year		$ 4,813,959		$ 6,567,975

INDEPENDENT SCHOOL DISTRICT NO. 279

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 8,183,541	$ 6,340,987
Receivables		
Current taxes	1,554,513	1,540,504
Delinquent taxes	24,825	23,812
Accounts and interest	137,010	188,490
Due from other governmental units	364,543	773,425
Total assets	$ 10,264,432	$ 8,867,218
Liabilities		
Salaries payable	$ 607,594	$ 408,799
Accounts and contracts payable	213,932	127,353
Unearned revenue	–	32,574
Total liabilities	821,526	568,726
Deferred inflows of resources		
Property taxes levied for subsequent year	3,162,392	3,125,856
Unavailable revenue – delinquent taxes	22,129	27,162
Total deferred inflows of resources	3,184,521	3,153,018
Fund balances		
Restricted for community education programs	4,315,072	3,194,466
Restricted for early childhood family education programs	1,466,041	1,438,240
Restricted for school readiness	472,651	482,680
Restricted for adult basic education	4,621	30,088
Total fund balances	6,258,385	5,145,474
Total liabilities, deferred inflows of resources, and fund balances	$ 10,264,432	$ 8,867,218

INDEPENDENT SCHOOL DISTRICT NO. 279

Community Service Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 3,154,623	$ 3,171,181	$ 16,558	$ 3,080,402
Investment earnings (losses)	170,000	220,500	50,500	(2,038)
Other – primarily tuition and fees	8,963,657	9,218,789	255,132	8,223,093
State sources	4,623,503	4,481,068	(142,435)	4,410,567
Federal sources	480,378	480,876	498	1,099,800
Total revenue	17,392,161	17,572,414	180,253	16,811,824
Expenditures				
Current				
Salaries	9,766,257	9,932,283	166,026	8,726,333
Employee benefits	3,219,655	3,126,603	(93,052)	2,753,622
Purchased services	2,393,479	2,385,930	(7,549)	2,068,457
Supplies and materials	756,637	719,155	(37,482)	601,318
Other expenditures	56,449	45,327	(11,122)	52,824
Capital outlay	202,247	250,205	47,958	171,244
Total expenditures	16,394,724	16,459,503	64,779	14,373,798
Net change in fund balances	$ 997,437	1,112,911	$ 115,474	2,438,026
Fund balances				
Beginning of year		5,145,474		2,707,448
End of year		$ 6,258,385		$ 5,145,474

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 129,572,204	$ 123,397,857
Receivables		
Current taxes	53,935,981	41,457,305
Delinquent taxes	653,372	622,889
Accounts and interest	1,506,580	551,836
Due from other governmental units	28,311,791	28,037,918
Inventory	231,312	277,279
Prepaid items	228,654	192,245
Total assets	$ 214,439,894	$ 194,537,329
Liabilities		
Salaries payable	$ 1,611,736	$ 4,383,367
Accounts and contracts payable	4,782,131	6,516,442
Due to other governmental units	529,679	272,741
Unearned revenue	–	183,444
Total liabilities	6,923,546	11,355,994
Deferred inflows of resources		
Property taxes levied for subsequent year	106,733,661	79,142,273
Unavailable revenue – delinquent taxes	580,818	711,903
Total deferred inflows of resources	107,314,479	79,854,176
Fund balances (deficits)		
Nonspendable for inventory	231,312	277,279
Nonspendable for prepaid items	228,654	192,245
Restricted for operating capital	7,251,353	9,400,428
Restricted for student activities	279,846	296,863
Restricted for gifted and talented	238,810	210,054
Restricted for achievement and integration	23,956	20,103
Restricted for safe schools crime levy	–	184,517
Restricted for Medical Assistance	1,698,272	953,339
Restricted for long-term facilities maintenance	508,120	118,075
Assigned for subsequent year budget	–	14,169,070
Assigned for strategic priorities	500,000	500,000
Unassigned – safe schools levy restricted account deficit	(4,018)	–
Unassigned	89,245,564	77,005,186
Total fund balances	100,201,869	103,327,159
Total liabilities, deferred inflows of resources, and fund balances	$ 214,439,894	$ 194,537,329

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 81,869,820	$ 83,224,135	$ 1,354,315	$ 81,485,810
Investment earnings (losses)	3,540,000	3,876,850	336,850	(42,743)
Other	5,393,204	5,508,470	115,266	5,540,516
State sources	228,209,615	227,301,882	(907,733)	215,281,828
Federal sources	30,741,898	27,272,479	(3,469,419)	20,855,275
Total revenue	349,754,537	347,183,816	(2,570,721)	323,120,686
Expenditures				
Current				
Administration				
Salaries	10,184,735	10,046,681	(138,054)	9,772,678
Employee benefits	3,278,797	3,218,058	(60,739)	3,089,904
Purchased services	284,018	254,207	(29,811)	191,959
Supplies and materials	79,403	89,898	10,495	104,945
Other expenditures	117,957	95,461	(22,496)	104,681
Total administration	13,944,910	13,704,305	(240,605)	13,264,167
District support services				
Salaries	6,213,171	6,001,683	(211,488)	5,479,189
Employee benefits	2,145,760	2,086,130	(59,630)	1,913,848
Purchased services	518,735	(151,334)	(670,069)	(280,680)
Supplies and materials	1,432,009	1,281,703	(150,306)	1,266,321
Capital expenditures	29,098	10,966	(18,132)	9,084
Other expenditures	(966,537)	(1,023,379)	(56,842)	(800,662)
Total district support services	9,372,236	8,205,769	(1,166,467)	7,587,100
Elementary and secondary regular instruction				
`	104,052,164	103,386,628	(665,536)	97,815,341
Employee benefits	37,754,539	36,769,925	(984,614)	34,523,000
Purchased services	4,646,211	4,749,999	103,788	4,551,890
Supplies and materials	5,982,284	4,973,565	(1,008,719)	4,065,446
Capital expenditures	2,175,781	2,563,953	388,172	1,078,368
Other expenditures	1,418,301	1,314,914	(103,387)	1,285,404
Total elementary and secondary regular instruction	156,029,280	153,758,984	(2,270,296)	143,319,449

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	2,562,642	2,580,957	18,315	2,777,729
Employee benefits	1,043,206	1,026,461	(16,745)	1,077,367
Purchased services	341,010	79,309	(261,701)	335,525
Supplies and materials	290,569	297,038	6,469	202,100
Capital expenditures	69,346	91,531	22,185	46,543
Other expenditures	200	–	(200)	40
Total vocational education instruction	4,306,973	4,075,296	(231,677)	4,439,304
Special education instruction				
Salaries	41,061,104	39,078,844	(1,982,260)	38,538,139
Employee benefits	14,613,126	14,377,108	(236,018)	14,270,642
Purchased services	6,450,841	6,401,511	(49,330)	5,760,908
Supplies and materials	451,482	440,591	(10,891)	495,024
Capital expenditures	82,906	98,787	15,881	222,356
Other expenditures	510,762	345,254	(165,508)	338,441
Total special education instruction	63,170,221	60,742,095	(2,428,126)	59,625,510
Instructional support services				
Salaries	22,118,040	21,398,912	(719,128)	18,967,023
Employee benefits	7,448,569	7,343,984	(104,585)	6,638,957
Purchased services	2,061,169	2,132,348	71,179	1,524,317
Supplies and materials	3,727,674	2,907,110	(820,564)	2,988,786
Capital expenditures	819,002	3,245,851	2,426,849	1,899,257
Other expenditures	293,181	175,526	(117,655)	311,238
Total instructional support services	36,467,635	37,203,731	736,096	32,329,578
Pupil support services				
Salaries	8,241,425	8,259,467	18,042	7,749,988
Employee benefits	3,171,151	3,105,129	(66,022)	2,899,413
Purchased services	21,536,828	20,227,554	(1,309,274)	17,768,818
Supplies and materials	480,913	439,354	(41,559)	391,784
Capital expenditures	380,284	324,664	(55,620)	180,066
Other expenditures	2,200	705	(1,495)	67,379
Total pupil support services	33,812,801	32,356,873	(1,455,928)	29,057,448

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	8,754,226	9,132,306	378,080	8,410,530
Employee benefits	3,604,413	3,785,490	181,077	3,745,229
Purchased services	6,129,112	7,561,021	1,431,909	6,529,513
Supplies and materials	1,531,842	1,301,692	(230,150)	1,348,546
Capital expenditures	16,060,560	18,300,701	2,240,141	11,403,831
Other expenditures	292,715	480,647	187,932	35,069
Total sites and buildings	36,372,868	40,561,857	4,188,989	31,472,718
Fiscal and other fixed cost programs				
Purchased services	800,000	770,674	(29,326)	664,891
Other expenditures	5,000	46	(4,954)	648
Total fiscal and other fixed cost programs	805,000	770,720	(34,280)	665,539
Debt service				
Principal	5,067,330	4,848,459	(218,871)	4,129,006
Interest and fiscal charges	550,636	550,257	(379)	601,663
Total debt service	5,617,966	5,398,716	(219,250)	4,730,669
Total expenditures	359,899,890	356,778,346	(3,121,544)	326,491,482
Excess (deficiency) of revenue over expenditures	(10,145,353)	(9,594,530)	550,823	(3,370,796)
Other financing sources				
Issuance of financed purchases	–	5,779,121	5,779,121	2,007,134
Issuance of subscription liabilities	–	690,119	690,119	–
Total other financing sources	–	6,469,240	6,469,240	2,007,134
Net change in fund balances	$ (10,145,353)	(3,125,290)	$ 7,020,063	(1,363,662)
Fund balances				
Beginning of year		103,327,159		104,690,821
End of year		$ 100,201,869		$ 103,327,159

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 120,913,761	$ 113,451,918
Receivables		
Current taxes	53,935,981	41,457,305
Delinquent taxes	653,372	622,889
Accounts and interest	1,440,976	499,160
Due from other governmental units	28,311,791	28,037,918
Inventory	206,025	247,986
Prepaid items	228,654	192,245
Total assets	$ 205,690,560	$ 184,509,421
Liabilities		
Salaries payable	$ 1,542,872	$ 4,377,092
Accounts and contracts payable	3,955,622	6,109,452
Due to other governmental units	460,478	205,894
Unearned revenue	–	183,444
Total liabilities	5,958,972	10,875,882
Deferred inflows of resources		
Property taxes levied for subsequent year	106,733,661	79,142,273
Unavailable revenue – delinquent taxes	580,818	711,903
Total deferred inflows of resources	107,314,479	79,854,176
Fund balances (deficits)		
Nonspendable for inventory	206,025	247,986
Nonspendable for prepaid items	228,654	192,245
Restricted for student activities	279,846	296,863
Restricted for gifted and talented	238,810	210,054
Restricted for achievement and integration	23,956	20,103
Restricted for safe schools crime levy	–	184,517
Restricted for Medical Assistance	1,698,272	953,339
Assigned for subsequent year budget	–	14,169,070
Assigned for strategic priorities	500,000	500,000
Unassigned – safe schools levy restricted account deficit	(4,018)	–
Unassigned	89,245,564	77,005,186
Total fund balances	92,417,109	93,779,363
Total liabilities, deferred inflows of resources, and fund balances	$ 205,690,560	$ 184,509,421

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 58,951,262	$ 59,971,671	$ 1,020,409	$ 61,454,434
Investment earnings (losses)	3,500,000	3,837,739	337,739	(42,469)
Other	4,838,204	5,023,834	185,630	4,305,348
State sources	220,416,363	219,532,158	(884,205)	207,533,303
Federal sources	30,741,898	27,272,479	(3,469,419)	20,855,275
Total revenue	318,447,727	315,637,881	(2,809,846)	294,105,891
Expenditures				
Current				
Administration				
Salaries	10,184,735	10,046,681	(138,054)	9,772,678
Employee benefits	3,278,797	3,218,058	(60,739)	3,089,904
Purchased services	284,018	254,207	(29,811)	191,959
Supplies and materials	79,403	89,898	10,495	104,945
Other expenditures	117,957	95,461	(22,496)	104,681
Total administration	13,944,910	13,704,305	(240,605)	13,264,167
District support services				
Salaries	6,213,171	6,001,683	(211,488)	5,479,189
Employee benefits	2,145,760	2,086,130	(59,630)	1,913,848
Purchased services	497,635	(162,638)	(660,273)	(280,680)
Supplies and materials	464,941	345,016	(119,925)	248,869
Capital expenditures	–	–	–	2,500
Other expenditures	(966,537)	(1,023,379)	(56,842)	(800,662)
Total district support services	8,354,970	7,246,812	(1,108,158)	6,563,064
Elementary and secondary regular instruction				
Salaries	104,052,164	103,386,628	(665,536)	97,815,341
Employee benefits	37,754,539	36,769,925	(984,614)	34,523,000
Purchased services	4,646,211	4,749,999	103,788	4,551,890
Supplies and materials	4,624,037	3,914,632	(709,405)	2,670,093
Capital expenditures	182,850	214,843	31,993	207,801
Other expenditures	1,418,301	1,314,914	(103,387)	1,285,404
Total elementary and secondary regular instruction	152,678,102	150,350,941	(2,327,161)	141,053,529

(continued)

General Fund – Operating Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	2,562,642	2,580,957	18,315	2,777,729
Employee benefits	1,043,206	1,026,461	(16,745)	1,077,367
Purchased services	341,010	79,309	(261,701)	335,525
Supplies and materials	125,995	138,881	12,886	117,671
Capital expenditures	6,920	11,690	4,770	12,500
Other expenditures	200	–	(200)	40
Total vocational education instruction	4,079,973	3,837,298	(242,675)	4,320,832
Special education instruction				
Salaries	41,061,104	39,078,844	(1,982,260)	38,538,139
Employee benefits	14,613,126	14,377,108	(236,018)	14,270,642
Purchased services	6,450,841	6,401,511	(49,330)	5,760,908
Supplies and materials	451,482	437,914	(13,568)	487,774
Capital expenditures	79,500	98,237	18,737	191,193
Other expenditures	510,762	345,254	(165,508)	338,441
Total special education instruction	63,166,815	60,738,868	(2,427,947)	59,587,097
Instructional support services				
Salaries	19,701,552	18,945,484	(756,068)	16,951,898
Employee benefits	6,485,660	6,382,263	(103,397)	5,789,897
Purchased services	2,061,169	2,111,258	50,089	1,437,299
Supplies and materials	1,112,192	918,005	(194,187)	775,117
Capital expenditures	20,092	55,424	35,332	38,673
Other expenditures	293,181	175,526	(117,655)	311,238
Total instructional support services	29,673,846	28,587,960	(1,085,886)	25,304,122
Pupil support services				
Salaries	8,241,425	8,259,467	18,042	7,749,988
Employee benefits	3,171,151	3,105,129	(66,022)	2,899,413
Purchased services	21,536,828	20,227,554	(1,309,274)	17,768,818
Supplies and materials	480,913	439,354	(41,559)	391,784
Capital expenditures	348,184	293,129	(55,055)	149,542
Other expenditures	2,200	705	(1,495)	67,379
Total pupil support services	33,780,701	32,325,338	(1,455,363)	29,026,924

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	8,754,226	8,361,484	(392,742)	7,730,383
Employee benefits	3,604,413	3,488,674	(115,739)	3,460,102
Purchased services	4,705,136	5,635,074	929,938	4,801,659
Supplies and materials	1,451,467	1,158,750	(292,717)	1,145,015
Capital expenditures	445,110	3,178,581	2,733,471	108,421
Other expenditures	600	574	(26)	1,241
Total sites and buildings	18,960,952	21,823,137	2,862,185	17,246,821
Fiscal and other fixed cost programs				
Purchased services	800,000	770,674	(29,326)	664,891
Other expenditures	5,000	46	(4,954)	648
Total fiscal and other fixed cost programs	805,000	770,720	(34,280)	665,539
Debt service				
Principal	372,347	372,347	–	–
Total expenditures	325,817,616	319,757,726	(6,059,890)	297,032,095
Excess (deficiency) of revenue over expenditures	(7,369,889)	(4,119,845)	3,250,044	(2,926,204)
Other financing sources				
Issuance of financed purchases	–	2,757,591	2,757,591	–
Net change in fund balances	$ (7,369,889)	(1,362,254)	$ 6,007,635	(2,926,204)
Fund balances				
Beginning of year		93,779,363		96,705,567
End of year		$ 92,417,109		$ 93,779,363

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INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Capital Expenditure Account
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 8,658,443	$ 9,945,939
Receivables		
Accounts and interest	65,604	52,676
Inventory	25,287	29,293
Total assets	$ 8,749,334	$ 10,027,908
Liabilities		
Salaries payable	$ 68,864	$ 6,275
Accounts and contracts payable	826,509	406,990
Due to other governmental units	69,201	66,847
Total liabilities	964,574	480,112
Fund balances		
Nonspendable for inventory	25,287	29,293
Restricted for operating capital	7,251,353	9,400,428
Restricted for long-term facilities maintenance	508,120	118,075
Total fund balances	7,784,760	9,547,796
Total liabilities and fund balances	$ 8,749,334	$ 10,027,908

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Capital Expenditure Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 22,918,558	$ 23,252,464	$ 333,906	$ 20,031,376
Investment earnings (losses)	40,000	39,111	(889)	(274)
Other	555,000	484,636	(70,364)	1,235,168
State sources	7,793,252	7,769,724	(23,528)	7,748,525
Total revenue	31,306,810	31,545,935	239,125	29,014,795
Expenditures				
Current				
District support services				
Purchased services	21,100	11,304	(9,796)	–
Supplies and materials	967,068	936,687	(30,381)	1,017,452
Capital expenditures	29,098	10,966	(18,132)	6,584
Total district support services	1,017,266	958,957	(58,309)	1,024,036
Elementary and secondary regular instruction				
Supplies and materials	1,358,247	1,058,933	(299,314)	1,395,353
Capital expenditures	1,992,931	2,349,110	356,179	870,567
Total elementary and secondary regular instruction	3,351,178	3,408,043	56,865	2,265,920
Vocational education instruction				
Supplies and materials	164,574	158,157	(6,417)	84,429
Capital expenditures	62,426	79,841	17,415	34,043
Total vocational education services	227,000	237,998	10,998	118,472
Special education instruction				
Supplies and materials	–	2,677	2,677	7,250
Capital expenditures	3,406	550	(2,856)	31,163
Total special education instruction	3,406	3,227	(179)	38,413
Instructional support services				
Salaries	2,416,488	2,453,428	36,940	2,015,125
Employee benefits	962,909	961,721	(1,188)	849,060
Purchased services	–	21,090	21,090	87,018
Supplies and materials	2,615,482	1,989,105	(626,377)	2,213,669
Capital expenditures	798,910	3,190,427	2,391,517	1,860,584
Total instructional support services	6,793,789	8,615,771	1,821,982	7,025,456

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Capital Expenditure Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Pupil support services				
Capital expenditures	32,100	31,535	(565)	30,524
Sites and buildings				
Salaries	–	770,822	770,822	680,147
Employee benefits	–	296,816	296,816	285,127
Purchased services	1,423,976	1,925,947	501,971	1,727,854
Supplies and materials	80,375	142,942	62,567	203,531
Capital expenditures	15,615,450	15,122,120	(493,330)	11,295,410
Other expenditures	292,115	480,073	187,958	33,828
Total sites and buildings	17,411,916	18,738,720	1,326,804	14,225,897
Debt service				
Principal	4,694,983	4,476,112	(218,871)	4,129,006
Interest and fiscal charges	550,636	550,257	(379)	601,663
Total debt service	5,245,619	5,026,369	(219,250)	4,730,669
Total expenditures	34,082,274	37,020,620	2,938,346	29,459,387
Excess (deficiency) of revenue over expenditures	(2,775,464)	(5,474,685)	(2,699,221)	(444,592)
Other financing sources				
Issuance of financed purchases	–	3,021,530	3,021,530	2,007,134
Issuance of subscription liabilities	–	690,119	690,119	–
Total other financing sources	–	3,711,649	3,711,649	2,007,134
Net change in fund balances	$ (2,775,464)	(1,763,036)	$ 1,012,428	1,562,542
Fund balances				
Beginning of year		9,547,796		7,985,254
End of year		$ 7,784,760		$ 9,547,796

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and temporary investments	$ 15,480,774	$ 12,721,147
Receivables		
Accounts and interest	107,950	8,670
Total assets	$ 15,588,724	$ 12,729,817
Liabilities		
Accounts and contracts payable	$ 5,934,429	$ 3,456,605
Fund balances		
Restricted for building projects funded by certificates of participation	1,372,477	1,416,834
Restricted for long-term facilities maintenance	8,281,818	7,856,378
Total fund balances	9,654,295	9,273,212
Total liabilities and fund balances	$ 15,588,724	$ 12,729,817

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Projects – Building Construction Fund
Comparative Schedule of Revenue, Expenditures, and Changes in Fund Balances
Years Ended June 30, 2023 and 2022

	2023	2022
Revenue		
Local sources		
Investment earnings	$ 510,189	$ 13,305
Expenditures		
Capital outlay		
Purchased services	11,270	256,220
Capital expenditures	12,472,808	15,552,024
Total capital outlay	12,484,078	15,808,244
Debt service		
Interest and fiscal charges	90,132	–
Total expenditures	12,574,210	15,808,244
Excess (deficiency) of revenue over expenditures	(12,064,021)	(15,794,939)
Other financing sources		
Bonds issued	11,505,000	–
Premium on bonds issued	940,104	–
Total other financing sources	12,445,104	–
Net change in fund balances	381,083	(15,794,939)
Fund balances		
Beginning of year	9,273,212	25,068,151
End of year	$ 9,654,295	$ 9,273,212

INDEPENDENT SCHOOL DISTRICT NO. 279

Debt Service Fund
Balance Sheet by Account
as of June 30, 2023
(With Comparative Totals as of June 30, 2022)

	General Obligation Bonds	Other Post-Employment Benefits Bonds	Totals 2023	Totals 2022
Assets				
Cash and temporary investments	$ 10,030,536	$ –	$ 10,030,536	$ 11,744,143
Receivables				
Current taxes	5,907,396	–	5,907,396	7,344,253
Delinquent taxes	144,983	–	144,983	151,795
Due from other governmental units	94,629	–	94,629	134,225
Total assets	$ 16,177,544	$ –	$ 16,177,544	$ 19,374,416
Deferred inflows of resources				
Property taxes levied for subsequent year	$ 12,017,045	$ –	$ 12,017,045	$ 14,901,056
Unavailable revenue – delinquent taxes	132,129	–	132,129	168,919
Total deferred inflows of resources	12,149,174	–	12,149,174	15,069,975
Fund balances				
Restricted for general debt service	4,028,370	–	4,028,370	3,690,389
Restricted for debt service	–	–	–	614,052
Total fund balances	4,028,370	–	4,028,370	4,304,441
Total deferred inflows of resources and fund balances	$ 16,177,544	$ –	$ 16,177,544	$ 19,374,416

INDEPENDENT SCHOOL DISTRICT NO. 279

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances by Account
Year Ended June 30, 2023
(With Comparative Totals for the Year Ended June 30, 2022)

	General Obligation Bonds	Other Post-Employment Benefits Bonds	Total 2023	Total 2022
Revenue				
Local sources				
Property taxes	$ 14,855,402	$ –	$ 14,855,402	$ 15,569,095
Investment earnings (losses)	277,729	–	277,729	(3,501)
State sources	905,916	–	905,916	1,021,114
Total revenue	16,039,047	–	16,039,047	16,586,708
Expenditures				
Debt service				
Principal	11,815,000	–	11,815,000	11,855,000
Interest and fiscal charges	4,500,118	–	4,500,118	5,156,615
Total expenditures	16,315,118	–	16,315,118	17,011,615
Excess (deficiency) of revenue over expenditures	(276,071)	–	(276,071)	(424,907)
Other financing sources (uses)				
Transfers in	614,052	–	614,052	–
Transfers (out)	–	(614,052)	(614,052)	–
Total other financing sources (uses)	614,052	(614,052)	–	–
Net change in fund balances	337,981	(614,052)	(276,071)	(424,907)
Fund balances				
Beginning of year	3,690,389	614,052	4,304,441	4,729,348
End of year	$ 4,028,370	$ –	$ 4,028,370	$ 4,304,441

INDEPENDENT SCHOOL DISTRICT NO. 279

General Obligation Bonds Debt Service Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 14,761,481	$ 14,855,402	$ 93,921	$ 12,839,613
Investment earnings (losses)	250,000	277,729	27,729	(2,905)
State sources	946,293	905,916	(40,377)	1,021,029
Total revenue	15,957,774	16,039,047	81,273	13,857,737
Expenditures				
Debt service				
Principal	11,815,000	11,815,000	–	9,215,000
Interest and fiscal charges	4,618,238	4,500,118	(118,120)	5,075,620
Total expenditures	16,433,238	16,315,118	(118,120)	14,290,620
Excess (deficiency) of revenue over expenditures	(475,464)	(276,071)	199,393	(432,883)
Other financing sources				
Transfers in	614,052	614,052	–	–
Net change in fund balances	$ 138,588	337,981	$ 199,393	(432,883)
Fund balances				
Beginning of year		3,690,389		4,123,272
End of year		$ 4,028,370		$ 3,690,389

INDEPENDENT SCHOOL DISTRICT NO. 279

Other Post-Employment Benefits Bonds Debt Service Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ –	$ –	$ –	$ 2,729,482
Investment earnings (losses)	–	–	–	(596)
State sources	–	–	–	85
Total revenue	–	–	–	2,728,971
Expenditures				
Debt service				
Principal	–	–	–	2,640,000
Interest and fiscal charges	–	–	–	80,995
Total expenditures	–	–	–	2,720,995
Excess of revenue over expenditures	–	–	–	7,976
Other financing (uses)				
Transfers out	(614,052)	(614,052)	–	–
Net change in fund balances	$ (614,052)	(614,052)	$ –	7,976
Fund balances				
Beginning of year		614,052		606,076
End of year		$ –		$ 614,052

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INTERNAL SERVICE FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2023
(With Comparative Totals as of June 30, 2022)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Assets			
Current assets			
Cash and temporary investments	$ 374,142	$ 828,883	$ 4,559,903
Cash and investments held by trustee	–	–	–
Accounts and interest receivable	198,191	25,669	–
Prepaid items	–	117,400	–
Total assets	572,333	971,952	4,559,903
Deferred outflow of resources			
OPEB plan deferments	–	–	–
Liabilities			
Current liabilities			
Accounts and contracts payable	163,319	600,000	–
Due to other governmental units	–	–	–
Post-employment severance benefits payable	–	–	670,960
OPEB obligation	–	–	–
Long-term liabilities			
Post-employment severance benefits payable	–	–	3,097,329
OPEB obligation	–	–	–
Total liabilities	163,319	600,000	3,768,289
Deferred inflows of resources			
OPEB plan deferments	–	–	–
Net position			
Restricted for employee benefits	–	–	–
Unrestricted	409,014	371,952	791,614
Total net position	$ 409,014	$ 371,952	$ 791,614

Post-Employment Benefits Revocable Trust	Totals 2023	2022
$ –	$ 5,762,928	$ 7,263,858
24,575,841	24,575,841	24,801,181
193,350	417,210	413,913
–	117,400	–
24,769,191	30,873,379	32,478,952
6,215,999	6,215,999	4,847,647
–	763,319	580,742
984,232	984,232	1,281,015
–	670,960	1,020,594
1,958,036	1,958,036	2,023,969
–	3,097,329	3,547,943
15,964,202	15,964,202	16,004,659
18,906,470	23,438,078	24,458,922
2,915,391	2,915,391	2,136,859
9,163,329	9,163,329	8,362,828
–	1,572,580	2,367,990
$ 9,163,329	$ 10,735,909	$ 10,730,818

INDEPENDENT SCHOOL DISTRICT NO. 279

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2023
(With Comparative Totals for the Year Ended June 30, 2022)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Operating revenue			
Contributions from governmental funds	$ 2,142,396	$ 6,573,823	$ –
Operating expenses			
Dental benefit claims	2,167,999	–	–
Medical benefit claims	–	5,905,759	–
Administrative costs	–	1,264,149	–
Post-employment severance benefits	–	–	355,880
OPEB	–	–	–
Total operating expenses	2,167,999	7,169,908	355,880
Operating income (loss)	(25,603)	(596,085)	(355,880)
Nonoperating revenue			
Investment earnings (losses)	10,293	22,454	149,411
Income (loss) before transfers	(15,310)	(573,631)	(206,469)
Transfers in	–	–	–
Transfers (out)	–	–	–
Change in net position	(15,310)	(573,631)	(206,469)
Net position			
Beginning of year	424,324	945,583	998,083
End of year	$ 409,014	$ 371,952	$ 791,614

Post-Employment Benefits Revocable Trust	Totals 2023	2022
$ –	$ 8,716,219	$ 8,238,673
–	2,167,999	2,069,990
–	5,905,759	5,338,490
–	1,264,149	1,094,548
–	355,880	242,212
288,022	288,022	585,040
288,022	9,981,809	9,330,280
(288,022)	(1,265,590)	(1,091,607)
1,088,523	1,270,681	(4,130,833)
800,501	5,091	(5,222,440)
–	–	500,000
–	–	(500,000)
800,501	5,091	(5,222,440)
8,362,828	10,730,818	15,953,258
$ 9,163,329	$ 10,735,909	$ 10,730,818

INDEPENDENT SCHOOL DISTRICT NO. 279

Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2023
(With Comparative Totals for the Year Ended June 30, 2022)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Cash flows from operating activities			
Contributions from governmental funds	$ 1,974,770	$ 6,771,000	$ –
Payments for dental claims	(2,185,422)	–	–
Payments for medical claims	–	(5,823,159)	–
Payments for administrative costs	–	(1,264,149)	–
Post-employment severance and OPEB benefit payments	–	–	(1,156,128)
Net cash flows from operating activities	(210,652)	(316,308)	(1,156,128)
Cash flows from noncapital financing activities			
Transfers from other funds	–	–	–
Transfers to other funds	–	–	–
Net cash flows from noncapital financing activities	–	–	–
Cash flows from investing activities			
Investment earnings (losses)	10,293	22,454	149,411
Net change in cash and cash equivalents	(200,359)	(293,854)	(1,006,717)
Cash and cash equivalents			
Beginning of year	574,501	1,122,737	5,566,620
End of year	$ 374,142	$ 828,883	$ 4,559,903
Reconciliation of operating (loss) to net cash flows from operating activities			
Operating (loss)	$ (25,603)	$ (596,085)	$ (355,880)
Adjustments to reconcile operating (loss) to net cash flows from operating activities			
Changes in assets and liabilities			
Accounts receivable	(167,626)	197,177	–
Prepaid items	–	(117,400)	–
Deferred outflow of resources	–	–	–
Accounts and contracts payable	(17,423)	200,000	–
Due to other governmental units	–	–	–
Post-employment severance benefits payable	–	–	(800,248)
Total OPEB obligation	–	–	–
Deferred inflows of resources	–	–	–
Net cash flows from operating activities	$ (210,652)	$ (316,308)	$ (1,156,128)
Cash and cash equivalents are reported on the Statement of Net Position as follows:			
Cash and temporary investments	$ 374,142	$ 828,883	$ 4,559,903
Cash and investments held by trustee	–	–	–
Total cash and cash equivalents	$ 374,142	$ 828,883	$ 4,559,903

Post-Employment Benefits Revocable Trust	Totals 2023	2022
$ –	$ 8,745,770	$ 8,035,986
–	(2,185,422)	(2,057,683)
–	(5,823,159)	(5,488,490)
–	(1,264,149)	(1,094,548)
(1,281,015)	(2,437,143)	(2,090,451)
(1,281,015)	(2,964,103)	(2,695,186)
–	–	500,000
–	–	(500,000)
–	–	–
1,055,675	1,237,833	(4,037,020)
(225,340)	(1,726,270)	(6,732,206)
24,801,181	32,065,039	38,797,245
$ 24,575,841	$ 30,338,769	$ 32,065,039
$ (288,022)	$ (1,265,590)	$ (1,091,607)
–	29,551	(202,687)
–	(117,400)	–
(1,368,352)	(1,368,352)	224,214
–	182,577	(137,693)
(296,783)	(296,783)	566,221
–	(800,248)	(1,133,444)
(106,390)	(106,390)	(447,707)
778,532	778,532	(472,483)
$ (1,281,015)	$ (2,964,103)	$ (2,695,186)
$ –	$ 5,762,928	$ 7,263,858
24,575,841	24,575,841	24,801,181
$ 24,575,841	$ 30,338,769	$ 32,065,039

OSSEO AREA SCHOOLS

ISD 279

Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

FIDUCIARY FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Combining Statement of Fiduciary Net Position
as of June 30, 2023

	Northwest Family Service Center	Local Collaborative Time Study	Total
Assets			
Cash and temporary investments	$ 636,357	$ 1,279,712	$ 1,916,069
Receivables			
Accounts and interest	18,234	–	18,234
Total assets	654,591	1,279,712	1,934,303
Liabilities			
Salaries payable	–	734	734
Accounts and contracts payable	–	10,828	10,828
Total liabilities	–	11,562	11,562
Net position			
Restricted for Local Collaborative Time Study	–	1,268,150	1,268,150
Restricted for Northwest Family Service Center	654,591	–	654,591
Total net position	$ 654,591	$ 1,268,150	$ 1,922,741

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2023

	Northwest Family Service Center	Local Collaborative Time Study	Total
Additions			
Investment earnings	$ –	$ 44,335	$ 44,335
Rents	446,095	–	446,095
Grants	–	414,928	414,928
Total additions	446,095	459,263	905,358
Deductions			
Elementary and secondary regular instruction			
Salaries	–	91,300	91,300
Employee benefits	–	25,337	25,337
Purchased services	–	224,901	224,901
Supplies and materials	–	2,906	2,906
Total elementary and secondary regular instruction	–	344,444	344,444
Sites and buildings			
Purchased services	339,158	–	339,158
Supplies and materials	2,075	–	2,075
Total sites and buildings	341,233	–	341,233
Total deductions	341,233	344,444	685,677
Net change in fiduciary net position	104,862	114,819	219,681
Net position			
Beginning of year	549,729	1,153,331	1,703,060
End of year	$ 654,591	$ 1,268,150	$ 1,922,741

OSSEO AREA SCHOOLS

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SECTION III
STATISTICAL

OSSEO AREA SCHOOLS

ISD 279

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STATISTICAL SECTION (UNAUDITED)

This section of Independent School District No. 279 – Osseo Area Schools' (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 levels 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 in these schedules is derived from the District's ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 279

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Net investment in capital assets	$ 188,480,399	$ 188,563,705	$ 193,342,167	$ 201,669,570
Restricted	13,284,014	15,826,198	15,552,674	19,153,181
Unrestricted	45,000,285	(112,847,413)	(99,033,629)	(169,293,406)
Total governmental activities net position	$ 246,764,698	$ 91,542,490	$ 109,861,212	$ 51,529,345

Note 1: The District implemented GASB Statement No. 68 in fiscal 2015. The District reported a change in accounting principle as a result of implementing this standard that decreased unrestricted net position by approximately $175.4 million.

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 this standard that decreased unrestricted net position by approximately $8.8 million.

Note 3: The District implemented GASB Statement No. 84 in fiscal 2020. The District reported a change in accounting principle as a result of implementing this standard that increased unrestricted net position by $424,121.

Note 4: The District implemented GASB Statement No. 87 in fiscal 2022. The District reported a change in accounting principle as a result of implementing this standard that increased unrestricted net position by $1,067,175.

2018	2019	2020	2021	2022	2023
$ 209,642,657	$ 217,683,814	$ 233,739,330	$ 240,761,946	$ 251,841,254	$ 268,802,808
19,443,331	21,207,005	17,275,589	32,967,515	33,722,595	32,179,593
(246,677,152)	(172,104,081)	(175,063,914)	(185,958,423)	(171,898,524)	(124,174,706)
$ (17,591,164)	$ 66,786,738	$ 75,951,005	$ 87,771,038	$ 113,665,325	$ 176,807,695

INDEPENDENT SCHOOL DISTRICT NO. 279

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

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities				
Administration	$ 9,575,101	$ 10,381,868	$ 10,818,228	$ 11,001,338
District support services	7,526,010	7,703,891	8,179,156	8,567,156
Elementary and secondary regular instruction	116,638,392	129,757,253	132,739,729	199,497,344
Vocational education instruction	3,141,382	2,577,175	3,382,640	3,512,275
Special education instruction	46,401,292	44,261,176	47,918,552	63,245,199
Instructional support services	15,078,139	18,218,530	19,542,885	19,301,766
Pupil support services	21,381,700	21,213,677	20,057,132	21,774,370
Sites and buildings	16,537,008	17,371,714	18,587,008	20,886,238
Fiscal and other fixed cost programs	531,895	607,963	529,352	501,639
Food service	11,330,855	11,239,240	12,207,490	12,579,723
Community service	15,230,093	14,421,741	16,419,921	19,965,214
Unallocated depreciation/amortization expense (excluding amounts directly allocated)	7,141,723	7,290,078	7,814,428	8,015,144
Interest and fiscal charges on debt	5,198,234	5,557,629	4,063,175	4,456,962
Total governmental activities expenses	275,711,824	290,601,935	302,259,696	393,304,368
Program revenues				
Governmental activities				
Charges for services				
Food service	4,681,620	4,554,115	5,018,871	5,324,443
Community service	9,559,310	8,675,018	9,518,778	9,954,275
All other	2,084,530	2,357,602	2,101,396	2,240,416
Operating grants and contributions	66,776,775	67,178,824	69,859,744	70,475,866
Capital grants and contributions	8,295,544	8,343,272	8,831,507	8,419,910
Total governmental activities program revenues	91,397,779	91,108,831	95,330,296	96,414,910
Net (expense) revenue	(184,314,045)	(199,493,104)	(206,929,400)	(296,889,458)
General revenues and other changes in net position				
Governmental activities				
Taxes				
Property taxes, levied for general purposes	48,483,768	58,867,528	61,342,344	64,372,997
Property taxes, levied for community service	1,922,267	1,917,363	1,998,320	2,435,152
Property taxes, levied for debt service	20,463,285	17,940,548	17,810,240	17,843,905
Property taxes, levied for capital projects	2,631,084	2,622,943	2,622,943	–
General grants and aids	125,732,058	136,917,820	138,867,011	150,549,947
Other general revenues	895,594	968,988	1,302,473	1,212,290
Gain on sale of capital assets	733,095	–	–	–
Investment earnings	475,803	465,137	1,304,791	2,143,300
Total governmental activities	201,336,954	219,700,327	225,248,122	238,557,591
Change in net position	$ 17,022,909	$ 20,207,223	$ 18,318,722	$ (58,331,867)

2018	2019	2020	2021	2022	2023
$ 11,514,189	$ 11,579,014	$ 12,045,309	$ 12,618,772	$ 13,265,447	$ 13,705,585
9,685,524	9,161,865	9,664,778	9,774,932	9,665,973	10,612,245
201,729,524	96,467,422	156,972,364	150,649,757	132,679,526	115,585,085
3,877,502	3,896,875	3,816,686	3,506,547	4,431,862	4,036,605
63,405,079	37,278,468	58,331,647	59,143,900	56,663,872	50,189,664
19,776,626	20,153,137	21,783,939	34,930,503	32,168,972	36,209,514
23,150,650	24,378,844	25,046,915	25,441,090	29,065,764	32,245,839
24,049,266	26,923,739	21,518,505	24,052,035	21,801,400	22,698,059
437,569	478,592	578,794	612,385	665,539	770,720
12,641,891	11,725,300	11,787,601	10,579,695	13,787,275	15,578,299
20,570,178	17,988,019	18,797,900	12,283,972	13,561,234	15,570,524
8,217,000	8,572,041	9,336,423	10,014,580	10,781,321	11,678,097
4,678,075	4,273,134	3,931,328	3,781,858	4,869,711	5,131,297
403,733,073	272,876,450	353,612,189	357,390,026	343,407,896	334,011,533
5,426,342	5,311,834	3,778,743	246,038	782,730	4,014,642
10,433,494	10,655,483	8,177,105	4,227,651	8,157,627	8,136,580
2,173,310	1,885,473	1,522,171	1,427,488	4,037,675	2,020,544
71,983,248	94,288,399	89,989,964	105,334,938	107,415,958	118,091,828
8,401,701	9,709,050	9,463,840	7,183,646	7,778,430	7,807,982
98,418,095	121,850,239	112,931,823	118,419,761	128,172,420	140,071,576
(305,314,978)	(151,026,211)	(240,680,366)	(238,970,265)	(215,235,476)	(193,939,957)
69,614,963	70,139,704	77,069,829	75,604,475	81,661,917	83,093,050
2,584,830	2,751,535	2,964,636	3,059,339	3,086,670	3,166,148
18,036,264	19,383,439	20,009,035	22,837,182	15,583,464	14,818,612
–	–	–	–	–	–
150,314,612	135,755,407	143,538,316	144,806,099	142,401,547	148,877,949
1,837,047	1,097,917	694,465	730,287	1,496,502	808,313
–	199,685	–	–	–	–
2,669,993	6,076,426	5,144,231	3,752,916	(4,167,512)	6,318,255
245,057,709	235,404,113	249,420,512	250,790,298	240,062,588	257,082,327
$ (60,257,269)	$ 84,377,902	$ 8,740,146	$ 11,820,033	$ 24,827,112	$ 63,142,370

INDEPENDENT SCHOOL DISTRICT NO. 279

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

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable				
Operating Account	$ 397,467	$ 349,941	$ 347,972	$ 257,014
Capital Expenditure Account	14,354	10,794	41,908	40,940
Restricted				
Operating Account	131,241	183,529	141,786	1,587,675
Capital Expenditure Account	8,386,025	9,054,720	8,890,846	9,051,446
Assigned	–	–	3,628,175	4,258,291
Unassigned				
Operating Account	43,436,563	55,738,741	63,161,707	63,266,128
Capital Expenditure Account	(590,612)	(482,773)	(433,430)	(35,548)
Total General Fund	$ 51,775,038	$ 64,854,952	$ 75,778,964	$ 78,425,946
All other governmental funds				
Nonspendable				
Special revenue funds	$ 16,823	$ 12,779	$ 8,553	$ 2,575
Restricted				
Special revenue funds	4,919,497	5,269,738	5,594,482	6,745,866
Capital Projects – Building Construction Fund	3,648,964	15,393,620	4,952,256	43,249,779
Debt Service Fund	3,813,947	51,033,469	2,951,458	4,105,000
Total all other governmental funds	$ 12,399,231	$ 71,709,606	$ 13,506,749	$ 54,103,220
Unassigned – Operating Account as a percentage of General Fund Operating Account expenditures	18.9%	23.5%	25.8%	24.7%

Note: The District implemented GASB Statement No. 84 in fiscal 2020. The District reported a change in accounting principle as a result of implementing this standard that increased the General Fund Unassigned – Operating Account fund balance by $424,121.

2018	2019	2020	2021	2022	2023
$ 292,548	$ 295,095	$ 413,056	$ 217,512	$ 440,231	$ 434,679
84,682	131,966	110,522	93,218	29,293	25,287
1,177,620	1,379,098	2,582,371	2,635,666	1,664,876	2,240,884
10,237,338	9,521,802	8,157,746	8,533,571	9,518,503	7,759,473
3,634,947	825,755	3,926,582	16,452,233	14,669,070	500,000
67,945,278	75,714,545	81,696,260	77,400,156	77,005,186	89,241,546
(137,035)	(695,873)	(294,564)	(641,535)	–	–
$ 83,235,378	$ 87,172,388	$ 96,591,973	$ 104,690,821	$ 103,327,159	$ 100,201,869
$ 1,934	$ 131,065	$ 184,505	$ 134,382	$ 111,869	$ 123,217
7,320,744	7,943,920	5,347,134	7,271,216	11,601,580	10,949,127
12,985,125	38,626,107	14,209,126	25,068,151	9,273,212	9,654,295
16,589,246	5,842,002	3,509,367	4,729,348	4,304,441	4,028,370
$ 36,897,049	$ 52,543,094	$ 23,250,132	$ 37,203,097	$ 25,291,102	$ 24,755,009
25.7%	27.8%	29.3%	26.8%	25.9%	24.9%

INDEPENDENT SCHOOL DISTRICT NO. 279

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

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Local sources				
Taxes	$ 52,139,640	$ 81,224,509	$ 83,812,427	$ 84,767,898
Investment earnings (losses)	122,297	169,450	348,164	974,405
Other	20,774,516	20,092,851	21,359,596	22,410,973
State sources	203,939,595	193,878,147	198,912,577	202,174,527
Federal sources	15,145,733	14,660,370	15,210,620	16,625,266
Total revenues	292,121,781	310,025,327	319,643,384	326,953,069
Expenditures				
Current				
Administration	9,575,101	10,381,868	10,818,228	11,001,338
District support services	5,437,320	5,622,720	6,172,803	6,460,730
Elementary and secondary regular instruction	118,710,180	130,841,833	133,079,885	136,536,746
Vocational education instruction	3,138,526	2,573,885	3,380,229	3,509,419
Special education instruction	46,402,897	46,296,441	48,125,942	48,194,816
Instructional support services	15,006,315	18,270,519	19,590,144	19,265,127
Pupil support services	21,381,700	21,259,449	20,059,076	21,774,370
Sites and buildings	18,914,056	17,581,741	19,359,537	23,465,235
Fiscal and other fixed cost programs	531,895	607,963	529,352	501,639
Food service	11,127,023	11,232,077	12,021,733	12,142,784
Community service	15,201,013	14,465,450	16,420,852	17,937,598
Capital outlay	6,886,511	22,990,007	13,341,882	14,429,416
Debt service				
Principal	15,289,675	13,293,208	16,895,743	16,908,235
Interest and fiscal charges	6,343,571	6,032,813	6,478,143	5,519,548
Total expenditures	293,945,783	321,449,974	326,273,549	337,647,001
Excess (deficiency) of revenues over expenditures	(1,824,002)	(11,424,647)	(6,630,165)	(10,693,932)
Other financing sources (uses)				
Transfers in	–	–	–	–
Transfers (out)	–	–	–	–
Refunding bonds issued	–	42,075,000	–	–
Bonds issued	–	30,685,000	–	50,745,000
Issuance of financed purchases	–	–	–	–
Issuance of subscription liabilities	–	–	–	–
Premiums (discounts) on debt issued	–	6,295,789	–	2,232,510
Proceeds from sale of assets	2,124,000	–	–	–
Debt retirement from refunding bonds	–	–	(46,930,000)	–
Capital leases issued	–	4,759,147	6,281,320	959,875
Total other financing sources (uses)	2,124,000	83,814,936	(40,648,680)	53,937,385
Net change in fund balances	$ 299,998	$ 72,390,289	$ (47,278,845)	$ 43,243,453
Debt service as a percentage of noncapital expenditures	7.5%	6.5%	7.5%	6.9%

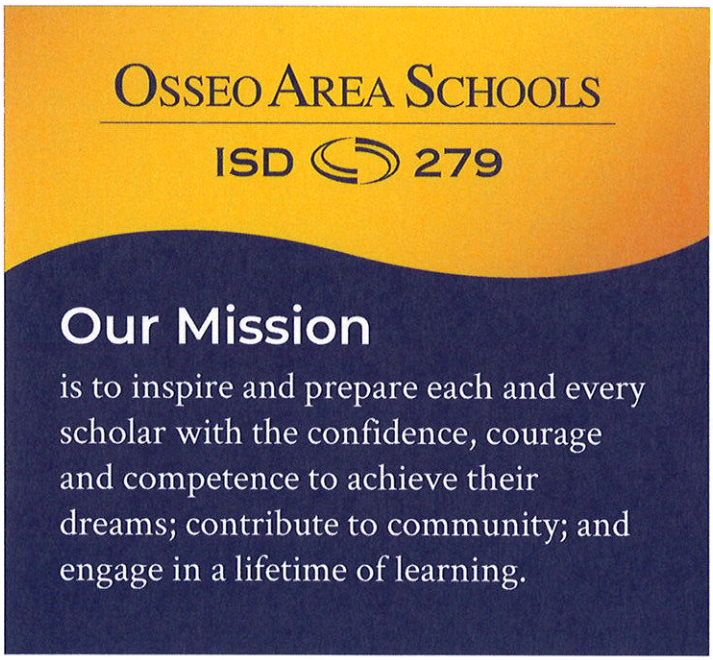
2018	2019	2020	2021	2022	2023
$ 90,260,977	$ 91,750,858	$ 100,328,694	$ 101,462,806	$ 100,135,307	$ 101,250,718
1,604,857	3,652,156	2,833,396	533,341	(36,679)	5,047,574
22,858,261	23,739,973	17,114,579	9,469,507	14,576,005	18,642,184
209,621,427	218,164,915	224,158,572	221,574,472	221,197,193	233,254,275
17,198,842	16,798,675	15,891,453	32,488,639	37,491,213	36,757,685
341,544,364	354,106,577	360,326,694	365,528,765	373,363,039	394,952,436
11,514,189	11,579,014	12,045,309	12,630,825	13,264,167	13,704,305
6,903,161	7,122,254	7,631,179	7,717,054	7,587,100	8,205,769
141,017,874	144,692,508	143,989,921	140,547,910	143,319,449	153,758,984
3,874,646	3,907,331	3,888,466	3,509,057	4,439,304	4,075,296
49,252,014	51,507,841	55,159,242	56,677,434	59,625,510	60,742,095
19,713,175	26,200,345	23,051,707	34,912,873	32,329,578	37,203,731
23,150,650	24,378,844	25,060,178	25,510,887	29,057,448	32,356,873
26,295,190	30,083,755	27,088,116	26,146,167	31,472,718	40,561,857
437,569	478,592	578,794	612,385	665,539	770,720
12,369,060	11,900,447	11,756,680	11,023,452	14,414,867	14,899,044
18,835,328	19,669,050	18,413,160	12,342,444	14,202,554	16,209,298
30,922,886	18,468,568	25,628,871	20,858,804	16,525,312	13,347,725
17,825,824	17,802,872	20,491,339	21,103,066	15,984,006	16,663,459
6,692,091	5,942,637	7,140,795	5,941,062	5,758,278	5,140,507
368,803,657	373,734,058	381,923,757	379,533,420	388,645,830	417,639,663
(27,259,293)	(19,627,481)	(21,597,063)	(14,004,655)	(15,282,791)	(22,687,227)
–	–	1,050,000	–	–	614,052
–	–	(1,050,000)	–	–	(614,052)
–	16,070,000	–	14,405,000	–	–
12,900,000	43,340,000	–	30,775,000	–	11,505,000
–	–	–	–	2,007,134	5,779,121
–	–	–	–	–	690,119
687,685	2,300,316	–	1,086,458	–	940,104
473,993	199,685	–	–	–	111,500
–	(30,165,000)	–	(15,210,000)	–	–
800,876	7,465,535	1,299,565	5,000,010	–	–
14,862,554	39,210,536	1,299,565	36,056,468	2,007,134	19,025,844
$ (12,396,739)	$ 19,583,055	$ (20,297,498)	$ 22,051,813	$ (13,275,657)	$ (3,661,383)
7.3%	6.7%	7.8%	7.5%	5.8%	5.4%

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account Expenditures by Program
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2014	$ 9,560,101	$ 4,824,781	$ 116,517,752	$ 3,110,026	$ 46,398,074
	4.1%	2.1%	50.6%	1.4%	20.2%
2015	10,379,805	4,938,420	122,827,042	2,529,300	46,277,695
	4.4%	2.1%	51.8%	1.1%	19.5%
2016	10,815,433	5,521,493	129,193,844	3,124,154	48,120,113
	4.4%	2.3%	52.8%	1.3%	19.6%
2017	10,999,162	5,703,811	134,282,353	3,426,012	48,191,475
	4.3%	2.2%	52.4%	1.3%	18.9%
2018	11,498,367	5,971,996	139,495,530	3,762,033	49,249,189
	4.4%	2.3%	52.7%	1.4%	18.6%
2019	11,579,014	6,026,917	142,641,191	3,798,501	51,504,863
	4.2%	2.2%	52.3%	1.4%	18.9%
2020	12,045,309	6,383,173	142,608,851	3,775,218	55,149,141
	4.3%	2.3%	51.2%	1.4%	19.8%
2021	12,630,825	6,702,691	138,440,927	3,448,113	56,675,430
	4.4%	2.3%	47.9%	1.2%	19.6%
2022	13,264,167	6,563,064	141,053,529	4,320,832	59,587,097
	4.5%	2.2%	47.5%	1.4%	20.1%
2023	13,704,305	7,246,812	150,350,941	3,837,298	60,738,868
	4.3%	2.3%	47.0%	1.2%	19.0%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Fiscal and Other Fixed Cost Programs	Total	Percent Increase (Decrease) From Prior Year
$ 13,867,690	$ 21,381,700	$ 13,956,139	$ 531,895	$ 230,148,158	(0.1%)
6.0%	9.3%	6.1%	0.2%	100.0%	
14,139,992	21,247,802	13,898,296	607,963	236,846,315	2.9%
6.0%	9.0%	5.9%	0.2%	100.0%	
13,472,009	20,033,798	14,018,585	529,352	244,828,781	3.4%
5.5%	8.2%	5.7%	0.2%	100.0%	
16,108,984	21,749,139	15,245,250	501,639	256,207,825	4.7%
6.3%	8.5%	5.9%	0.2%	100.0%	
15,474,392	23,141,045	15,536,238	437,569	264,566,359	3.3%
5.9%	8.8%	5.8%	0.1%	100.0%	
16,338,832	24,364,201	16,119,074	478,592	272,851,185	3.1%
6.0%	8.9%	5.9%	0.2%	100.0%	
17,114,996	25,030,855	15,760,903	578,794	278,447,240	2.1%
6.1%	9.0%	5.7%	0.2%	100.0%	
26,030,318	25,510,887	18,959,945	612,385	289,011,521	3.8%
9.0%	8.8%	6.6%	0.2%	100.0%	
25,304,122	29,026,924	17,246,821	665,539	297,032,095	2.8%
8.5%	9.8%	5.8%	0.2%	100.0%	
28,587,960	32,325,338	21,823,137	1,143,067	319,757,726	7.7%
8.9%	10.1%	6.8%	0.4%	100.0%	


OSSEO AREA SCHOOLS
ISD 279
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INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account Revenue by Source
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Year Ended June 30,	Local Property Tax Levies (1)	State Revenue (1)	Federal Revenue	Other Local and Miscellaneous	Total
2014	$ 27,849,067	$ 191,674,840	$ 8,805,345	$ 4,902,566	$ 233,231,818
	12%	82%	4%	2%	100%
2015	53,770,557	181,828,908	7,987,321	5,566,469	249,153,255
	22%	73%	3%	2%	100%
2016	56,353,162	185,858,768	8,184,157	5,440,123	255,836,210
	22%	73%	3%	2%	100%
2017	54,872,791	188,741,825	9,076,514	5,950,070	258,641,200
	21%	73%	4%	2%	100%
2018	56,258,480	196,073,146	9,800,950	6,115,068	268,247,644
	21%	73%	4%	2%	100%
2019	57,035,680	204,292,523	9,408,631	7,278,451	278,015,285
	21%	73%	3%	3%	100%
2020	64,852,735	209,126,204	9,630,449	5,867,507	289,476,895
	22%	72%	3%	2%	100%
2021	64,689,741	208,973,905	19,421,504	4,013,669	297,098,819
	22%	70%	7%	1%	100%
2022	61,454,434	207,533,303	20,855,275	4,262,879	294,105,891
	21%	71%	7%	1%	100%
2023	59,971,671	219,532,158	27,272,479	8,861,573	315,637,881
	19%	70%	9%	3%	100%

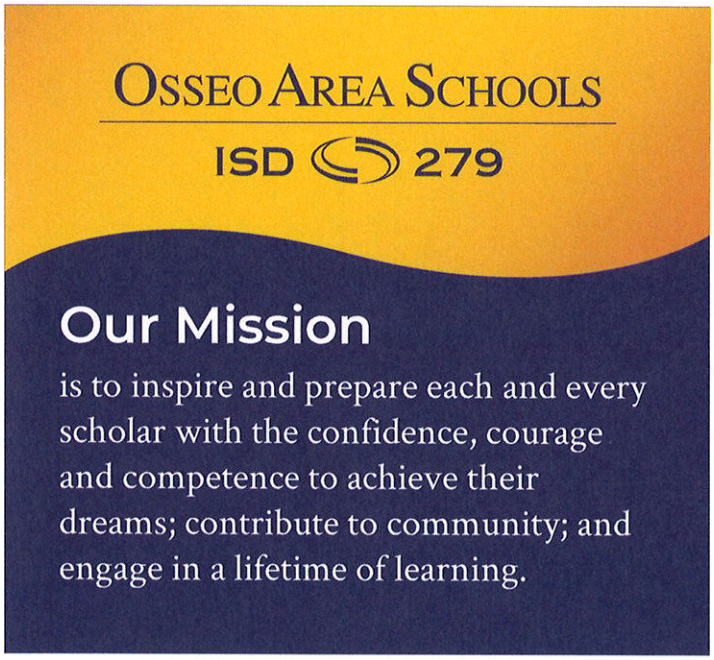
(1) Basic general education revenue in the General Fund is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The state periodically changes the mix of property tax and state aid revenue with no net effect on total revenue.

INDEPENDENT SCHOOL DISTRICT NO. 279

Revenue and Expenditures –
General Fund, Special Revenue Funds, General Obligation Bonds, and
Other Post-Employment Benefits Bonds – Debt Service Accounts
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Revenue				
General Fund				
Operating Account	$ 233,231,818	$ 249,153,255	$ 255,836,210	$ 258,641,200
Capital Expenditure Account	9,267,986	13,903,601	14,294,742	18,373,136
Special revenue funds				
Food Service	11,079,495	11,346,564	12,189,464	12,949,410
Community Service	15,289,169	15,056,548	16,828,669	18,535,705
Debt service funds				
Debt Service Account – General Obligation Bonds	19,639,753	15,637,131	15,564,377	15,955,955
Debt Service Account – Other Post-Employment Benefits Bonds	978,083	2,293,296	2,284,434	2,278,253
Total revenue	$ 289,486,304	$ 307,390,395	$ 316,997,896	$ 326,733,659
Expenditures				
General Fund				
Operating Account	$ 230,148,158	$ 236,846,315	$ 244,828,781	$ 256,207,825
Capital Expenditure Account	9,931,619	17,889,774	20,659,479	19,119,404
Special revenue funds				
Food Service	11,318,737	11,461,024	12,140,458	12,243,200
Community Service	15,333,772	14,595,891	16,557,157	18,096,509
Debt service funds				
Debt Service Account – General Obligation Bonds	19,691,009	15,751,468	16,813,272	15,471,116
Debt Service Account – Other Post-Employment Benefits Bonds	960,450	2,175,450	2,187,550	2,199,550
Total expenditures	$ 287,383,745	$ 298,719,922	$ 313,186,697	$ 323,337,604

2018	2019	2020	2021	2022	2023
$ 268,247,644	$ 278,015,285	$ 289,476,895	$ 297,098,819	$ 294,105,891	$ 315,637,881
22,321,138	22,504,811	22,088,625	18,495,400	29,014,795	31,545,935
13,106,250	12,875,401	10,441,940	12,954,711	16,830,516	13,646,970
18,977,219	19,779,910	16,685,896	13,038,710	16,811,824	17,572,414
15,555,583	17,208,540	18,097,433	21,261,211	13,857,737	16,039,047
2,983,142	2,907,629	2,875,357	2,620,468	2,728,971	–
$ 341,190,976	$ 353,291,576	$ 359,666,146	$ 365,469,319	$ 373,349,734	$ 394,442,247
$ 264,566,359	$ 272,851,185	$ 278,447,240	$ 289,011,521	$ 297,032,095	$ 319,757,726
22,467,860	31,397,121	24,372,381	23,483,860	29,459,387	37,020,620
12,510,312	12,165,405	12,116,579	11,655,858	14,960,691	15,512,486
18,998,920	19,737,599	18,604,603	12,463,604	14,373,798	16,459,503
16,756,014	16,403,794	20,460,477	20,094,456	14,290,620	16,315,118
2,886,150	2,909,601	2,844,948	2,623,860	2,720,995	–
$ 338,185,615	$ 355,464,705	$ 356,846,228	$ 359,333,159	$ 372,837,586	$ 405,065,453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INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account Revenue per Student
Year Ended June 30, 2023
(Modified Accrual Basis of Accounting)

	Hennepin County Average	ISD No. 279
General education formula revenue per pupil unit (1)		
General education (includes transportation)	$ 6,863	$ 6,863
Local optional	724	724
Referendum	1,741	1,755
Gifted and talented, extended, and basic skills	634	869
Operating capital	232	229
Equity, transition, pension, and other	210	181
General education formula revenue per pupil unit (property tax and state aid)	$ 10,404	$ 10,621
General Fund – Operating Account revenue per student (2)		
General education formula revenue per student (property tax and state aid)		$ 12,829
Less Capital Expenditure Account		(1,518)
General education formula revenue per student – General Fund – Operating Account		11,311
State categorical revenue (special education, secondary vocational, cooperation, and other)		2,362
Total property tax and state aid revenue		13,673
Federal revenue (special education, Title I, and other)		1,334
Other local revenue – interest, participation fees, and other		434
Total General Fund – Operating Account revenue per student		$ 15,441

(1) Pupil units or adjusted pupil units consist of differential weighting of students by grade level for funding purposes.

(2) Average daily membership is a measure of student attendance.

Source: General education formula revenue per pupil unit is from the Minnesota Department of Education

INDEPENDENT SCHOOL DISTRICT NO. 279

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Total Taxable Assessed Value
2014	$ 11,124,552,594	$ 120,485,200	$ 11,245,037,794
2015	12,260,171,126	126,039,300	12,386,210,426
2016	13,072,587,948	131,212,400	13,203,800,348
2017	13,963,187,839	135,759,200	14,098,947,039
2018	15,142,279,653	149,778,500	15,292,058,153
2019	16,274,057,264	162,395,700	16,436,452,964
2020	17,692,514,721	156,621,500	17,849,136,221
2021	18,865,866,104	167,949,700	19,033,815,804
2022	20,144,504,101	92,566,900	20,237,071,001
2023	24,204,288,396	104,356,700	24,308,645,096

Source: Hennepin County Department of Property Tax and Public Records

Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
$ 12,032,929,900	93.5 %
13,117,972,200	94.4
13,913,604,700	94.9
14,790,857,500	95.3
15,935,351,000	96.0
17,052,240,800	96.4
18,425,248,550	96.9
19,577,944,400	97.2
20,739,057,200	97.6
24,678,431,900	98.5

OSSEO AREA SCHOOLS

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INDEPENDENT SCHOOL DISTRICT NO. 279

Governmental Fund Tax Revenues by Source and Levy Type
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax				
	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Total
2014	$ 27,849,067	$ 1,053,994	$ 2,631,084	$ 20,605,495	$ 52,139,640
2015	58,770,557	1,914,828	2,622,943	17,916,181	81,224,509
2016	61,356,156	1,999,515	2,622,943	17,833,813	83,812,427
2017	64,453,408	2,437,044	–	17,877,446	84,767,898
2018	69,621,125	2,585,454	–	18,054,398	90,260,977
2019	69,741,962	2,735,653	–	19,273,243	91,750,858
2020	77,283,444	2,972,809	–	20,072,441	100,328,694
2021	75,583,434	3,057,662	–	22,821,710	101,462,806
2022	81,485,810	3,080,402	–	15,569,095	100,135,307
2023	83,224,135	3,171,181	–	14,855,402	101,250,718

INDEPENDENT SCHOOL DISTRICT NO. 279

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Property Classification	City	2023 Property Valuation Tax Capacity	Rank	Percentage of Tax Capacity Value	2023 Property Valuation Market Value
Prisa Arbor Lakes, LLC	Commercial	Maple Grove	$ 1,489,006	1	0.5 %	$ 74,487,800
Target Corporation	Commercial	Brooklyn Park	1,428,800	2	0.5	71,477,500
Skye at Arbor Lakes LLLP	Apartment	Maple Grove	1,428,795	3	0.5	114,303,600
The Connor Group	Apartment	Plymouth	1,039,238	4	0.4	83,139,000
Weidner Property Management	Residential	Plymouth	984,163	5	0.3	78,733,000
Doran MGRB I, LLC	Apartment	Maple Grove	896,655	6	0.3	71,732,400
Boston Scientific SciMed, Inc.	Industrial	Maple Grove	850,376	7	0.3	42,593,800
Fairview Hospital	Commercial	Maple Grove	755,358	8	0.2	37,805,400
BPP, LLC	Industrial	Brooklyn Park	711,026	9	0.2	35,588,800
KIMCO Realty Corporation	Commercial	Maple Grove	696,524	10	0.2	34,863,700
KIR Maple Grove, LP	Commercial	Maple Grove	–	–	–	–
DDRA Maple Grove XNG, LLC	Commercial	Maple Grove	–	–	–	–
Xcel Energy	Utility	Maple Grove	–	–	–	–
Total for 10 largest principal taxpayers			$ 10,279,941		3.4 %	$ 644,725,000

Note: Minnesota's tax capacity system includes class rates whereby commercial, industrial, and utility properties pay taxes based on a higher percentage of market value than homeowners.

Source: Hennepin County Department of Property Tax and Public Records

2014 Property Valuation			
Tax Capacity	Rank	Percentage of Tax Capacity Value	Market Value
$ 1,217,988	1	1.0 %	$ 60,936,900
1,144,136	2	1.0	57,244,300
–	–	–	–
–	–	–	–
538,475	8	0.5	43,078,000
–	–	–	–
882,652	4	0.8	44,170,100
546,450	7	0.5	27,360,000
461,050	10	0.4	23,090,000
652,856	5	0.6	32,680,300
964,012	3	0.8	48,238,100
601,044	6	0.5	30,089,700
474,432	9	0.4	23,721,600
$ 7,483,095		6.5 %	$ 390,609,000

INDEPENDENT SCHOOL DISTRICT NO. 279

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

	Year Collectible	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total Levy All Funds
Levies					
	2014	$ 61,625,634	$ 1,836,956	$ 18,197,021	$ 81,659,611
	2015	64,037,957	1,960,560	18,050,797	84,049,314
	2016	64,021,060	2,375,031	17,945,293	84,341,384
	2017	69,353,231	2,523,098	18,139,842	90,016,171
	2018	70,426,884	2,728,751	19,627,290	92,782,925
	2019	76,470,630	2,919,952	20,180,265	99,570,847
	2020	74,247,689	2,993,322	22,893,430	100,134,441
	2021	81,756,449	3,068,201	15,735,260	100,559,910
	2022	84,115,150	3,125,856	14,901,056	102,142,062
	2023	109,718,453	3,162,392	12,017,045	124,897,890
Net tax rates					
Tax capacity rate					
	2014	14.823	1.375	13.621	29.819
	2015	13.693	1.319	12.144	27.156
	2016	13.348	1.510	11.409	26.267
	2017	14.397	1.506	10.827	26.730
	2018	12.673	1.495	10.753	24.921
	2019	12.677	1.509	10.429	24.615
	2020	9.944	1.395	10.669	22.008
	2021	13.807	1.357	6.959	22.123
	2022	14.396	1.307	6.230	21.933
	2023	14.341	1.104	4.195	19.640
Market value rate					
	2014	0.309	–	–	0.309
	2015	0.294	–	–	0.294
	2016	0.278	–	–	0.278
	2017	0.275	–	–	0.275
	2018	0.266	–	–	0.266
	2019	0.275	–	–	0.275
	2020	0.256	–	–	0.256
	2021	0.232	–	–	0.232
	2022	0.215	–	–	0.215
	2023	0.256	–	–	0.256

Note: A portion of the total spread levy is paid through various property tax credits for residential homestead properties, which are paid through state aids.

Source: Hennepin County Department of Property Tax and Public Records

Less Homestead and Agricultural Credit Aid (HACA) and Fiscal Disparities	Net Levy	Less Referendum Spread on Market Value	Remaining Amount Spread on Tax Capacity Value
$ (9,799,243)	$ 71,860,368	$ (36,803,819)	$ 35,056,549
(10,726,997)	73,322,317	(38,109,021)	35,213,296
(9,941,590)	74,399,794	(37,953,980)	36,445,814
(10,497,320)	79,518,851	(39,956,973)	39,561,878
(11,070,502)	81,712,423	(41,651,739)	40,060,684
(11,010,109)	88,560,738	(46,196,821)	42,363,917
(11,984,393)	88,150,048	(46,577,113)	41,572,935
(11,456,838)	89,103,072	(44,778,983)	44,324,089
(11,825,135)	90,316,927	(43,930,863)	46,386,064
(11,620,754)	113,277,136	(62,250,808)	51,026,328

INDEPENDENT SCHOOL DISTRICT NO. 279

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Rate	Tax Collection Calendar Year	Municipalities				
		Brooklyn Center	Brooklyn Park	Corcoran	Dayton	Maple Grove
Tax capacity rate	2014	74.133%	60.469%	49.743%	65.600%	42.267%
Market value rate	2014	–	0.02847%	–	–	–
Tax capacity rate	2015	70.026%	56.136%	45.311%	57.029%	39.651%
Market value rate	2015	–	0.02589%	–	–	–
Tax capacity rate	2016	71.775%	55.251%	45.691%	57.150%	39.196%
Market value rate	2016	–	0.02399%	–	–	–
Tax capacity rate	2017	70.498%	54.365%	45.994%	55.467%	38.245%
Market value rate	2017	–	0.02464%	–	–	–
Tax capacity rate	2018	67.067%	51.159%	45.357%	55.664%	36.709%
Market value rate	2018	–	0.01584%	–	–	–
Tax capacity rate	2019	70.400%	51.869%	45.160%	55.212%	34.746%
Market value rate	2019	–	0.01110%	–	–	–
Tax capacity rate	2020	65.233%	48.862%	45.013%	54.139%	32.756%
Market value rate	2020	–	0.01427%	–	–	–
Tax capacity rate	2021	64.740%	46.396%	43.522%	51.378%	31.911%
Market value rate	2021	–	0.01340%	–	–	–
Tax capacity rate	2022	55.864%	47.523%	43.192%	47.733%	31.287%
Market value rate	2022	–	0.02760%	–	–	–
Tax capacity rate	2023	54.747%	42.380%	42.122%	35.109%	26.902%
Market value rate	2023	–	0.01173%	–	–	–

(1) The miscellaneous other levy includes AVTI, mosquito control, park/museum, Metro Transit, other metro services, county parks bonds, and interest. These miscellaneous levies vary slightly between municipalities.

Source: Hennepin County Department of Property Tax and Public Records

Osseo	Plymouth	Rogers	ISD No. 279	Hennepin County	Miscellaneous Other (1)	Total Maple Grove Resident
76.941%	29.547%	40.541%	29.819%	49.959%	10.429%	132.474%
–	0.00585%	–	0.30947%	–	–	0.309%
72.935%	27.847%	40.377%	27.156%	46.398%	9.651%	122.856%
–	0.00698%	–	0.29426%	–	–	0.294%
70.645%	27.330%	37.879%	26.267%	45.356%	9.449%	120.268%
–	0.00531%	–	0.27820%	–	–	0.278%
69.097%	26.482%	38.308%	26.730%	44.087%	9.153%	118.215%
–	0.00499%	–	0.27516%	–	–	0.275%
63.157%	26.344%	36.810%	24.921%	42.808%	8.943%	113.381%
–	0.00475%	–	0.26582%	–	–	0.266%
60.009%	25.920%	35.917%	24.615%	41.861%	8.493%	109.715%
–	0.00219%	–	0.27486%	–	–	0.275%
57.740%	25.796%	35.859%	22.008%	41.084%	8.174%	104.022%
–	0.00209%	–	0.25606%	–	–	0.256%
58.211%	26.119%	33.396%	22.123%	38.210%	7.878%	100.122%
–	0.00197%	–	0.23168%	–	–	0.232%
57.689%	27.187%	34.762%	21.933%	38.535%	7.807%	99.562%
–	0.00185%	–	0.21478%	–	–	0.215%
54.138%	24.307%	33.557%	19.640%	34.542%	6.915%	87.999%
–	0.00162%	–	0.25595%	–	–	0.256%

INDEPENDENT SCHOOL DISTRICT NO. 279

Property Tax Levies and Collections
Last Ten Fiscal Years

Tax Collection Calendar Year		Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections
2014		$ 81,659,611	$ 81,494,375	99.8 %	$ 173,397
2015		84,049,314	83,715,659	99.6	305,006
2016		84,341,384	83,868,531	99.4	427,910
2017		90,016,171	89,891,336	99.9	46,865
2018		92,782,925	92,467,545	99.7	(96,144)
2019		99,570,847	99,253,734	99.7	211,565
2020		100,134,441	99,756,651	99.6	160,954
2021		100,559,910	100,235,033	99.7	181,484
2022		102,142,062	101,800,534	99.7	N/A
2023	(1)	124,897,890	N/A	N/A	N/A

Reconciliation of current tax collections with property tax revenue

Collections on property tax levy collectible in 2022		$ 101,800,534
Less tax shift allocation of the levy collectible in 2022 to fiscal year 2022	(2)	(4,972,877)
Add tax shift allocation of the referendum levy collectible in 2023 to fiscal year 2023	(2)	2,984,792
Property tax delinquencies, abatements, and county apportionment		1,438,269
Total local property tax revenue – fiscal year 2023		$ 101,250,718

N/A – Not Available

(1) Only a portion of calendar year 2023 taxes are collectible by June 30, 2023. A total of $63,500,000 of 2023 taxes were collected by June 30, 2023.

(2) The state of Minnesota calculates the tax shift allocation based on various portions of the total tax levy.

Source: Hennepin County Department of Property Tax and Public Records

Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	June 30, 2023 Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
$ 81,667,772	100.0 %	$ –	– %
84,020,665	100.0	–	–
84,296,441	99.9	–	–
89,938,201	99.9	–	–
92,371,401	99.6	200,038	0.2
99,465,299	99.9	45,501	–
99,917,605	99.8	92,720	0.1
100,416,517	99.9	143,393	0.1
101,800,534	99.7	341,528	0.3
N/A	N/A	–	N/A
		$ 823,180	

INDEPENDENT SCHOOL DISTRICT NO. 279

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities			
Fiscal Year	General Obligation Bonds and Notes	Certificates of Participation	Financed Purchases	Subscription Liabilities
2014	$ 124,400,000	$ –	$ 95,433	$ –
2015	171,080,000	14,085,000	3,556,372	–
2016	111,020,000	13,425,000	6,731,949	–
2017	148,925,000	12,655,000	4,393,589	–
2018	148,370,000	11,870,000	1,608,641	–
2019	163,665,000	11,060,000	6,031,304	–
2020	146,965,000	10,225,000	4,374,530	–
2021	150,885,000	18,080,000	6,466,474	–
2022	139,030,000	16,665,000	5,759,602	–
2023	138,720,000	15,250,000	8,444,487	749,099

N/A – Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the District's outstanding debt can be found in the notes to basic financial statements.

Unamortized Premiums (Discounts) on Debt Issued	Total Government	Percentage of Personal Income (1)	Per Capita (1)
$ 5,285,194	$ 129,780,627	1.5 %	$ 923
10,602,876	199,324,248	2.3	1,402
8,901,279	140,078,228	1.5	963
9,350,798	175,324,387	1.8	1,184
6,980,144	168,828,785	1.7	1,141
7,455,402	188,211,706	1.8	1,258
5,547,562	167,112,092	1.5	1,109
4,845,267	180,276,741	1.5	1,175
4,368,007	165,822,609	N/A	1,060
4,836,100	167,999,686	N/A	1,074

INDEPENDENT SCHOOL DISTRICT NO. 279

Ratio of Net Bonded Debt to
Tax Capacity and Legal Debt Margin
Last Ten Fiscal Years

June 30,	Outstanding Bonded Debt	Unamortized Premiums (Discounts)	Balance on Hand – Debt Service Fund	Net Bonded Debt	Taxable Tax Capacity
2014	$ 124,400,000	$ 5,285,194	$ 3,813,947	$ 125,871,247	$ 117,564,467
2015	185,165,000	10,602,876	51,033,469	144,734,407	129,670,410
2016	124,445,000	8,901,279	2,951,458	130,394,821	138,751,338
2017	161,580,000	9,350,798	4,105,000	166,825,798	148,005,528
2018	160,240,000	6,980,144	16,589,246	150,630,898	181,355,805
2019	174,725,000	7,455,402	5,842,002	176,338,400	193,705,139
2020	157,190,000	5,547,562	3,509,367	159,228,195	212,201,535
2021	168,965,000	4,845,267	4,729,348	169,080,919	224,913,697
2022	155,695,000	4,368,007	4,304,441	155,758,568	238,096,648
2023	153,970,000	4,836,100	4,028,370	154,777,730	287,031,360

(1) District population is based upon an annual school district census and the U.S. Census. This information is certified to the state and is subsequently used in determining community education revenue.

Note: The legal debt limit for a school district in Minnesota is 15 percent of the actual value of all taxable property within the District. As of June 30, 2023, the legal debt limit was $3,648,220,796. As of June 30, 2023, outstanding bonded debt was $153,970,000, leaving a margin of $3,494,250,796 applicable to the limit.

Source: Hennepin County Department of Property Tax and Public Records

Ratio of Net Debt to Tax Capacity Value	Estimated Population (1)	Net Debt per Capita
107.1 %	140,680	$ 895
111.6	142,167	1,018
94.0	145,451	896
112.7	148,029	1,127
83.1	148,029	1,018
91.0	149,640	1,178
75.0	150,674	1,057
75.2	153,405	1,102
65.4	156,387	996
53.9	156,387	990

OSSEO AREA SCHOOLS

ISD 279

Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

INDEPENDENT SCHOOL DISTRICT NO. 279

Direct and Overlapping Debt
as of June 30, 2023

Taxing Unit	Tax Collection Calendar Year – 2022 Taxable Net Tax Capacity	General Obligation Bonded Debt (1)	Debt Applicable to Tax Capacity in ISD No. 279 (2) Percent	Amount
Direct debt				
Independent School District No. 279	$ 287,031,360	$ 153,970,000	100.00 %	$ 153,970,000
Overlapping debt				
Hennepin County	2,478,633,845	1,027,985,000	10.48	107,732,828
Cities				
Brooklyn Center	32,169,910	7,255,000	30.91	2,242,521
Brooklyn Park	110,553,228	27,290,000	76.90	20,986,010
Corcoran	16,251,741	8,370,000	12.11	1,013,607
Dayton	17,087,396	4,555,000	23.14	1,054,027
Maple Grove	142,231,584	2,790,000	92.38	2,577,402
Osseo	3,445,179	1,145,000	100.00	1,145,000
Plymouth	179,146,715	60,845,000	13.04	7,934,188
Rogers	31,980,186	4,560,000	2.29	104,424
Other				
Three Rivers Park District	1,786,736,647	53,865,000	14.54	7,831,971
Hennepin Regional RR Authority	2,478,633,845	86,235,000	10.48	9,037,428
Metropolitan Council	4,554,017,275	218,520,000	5.71	12,477,492
Total overlapping debt				174,136,898
Total direct and debt outstanding				$ 328,106,898

(1) Excludes tax and aid anticipation debt, revenue debt, and general obligation debt supported by revenue.

(2) The percent overlap is based on the percentage of tax capacity of the individual entities in the District.

Source: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 279

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2014	2015	2016	2017
Debt limit	$ 1,783,879,819	$ 1,942,619,831	$ 2,046,404,386	$ 2,178,203,956
Total net debt applicable to the limit	124,400,000	185,165,000	124,445,000	161,580,000
Legal debt margin	$ 1,659,479,819	$ 1,757,454,831	$ 1,921,959,386	$ 2,016,623,956
Total net debt applicable to the limit as a percentage of debt limit	6.97%	9.53%	6.08%	7.42%

Note: Under state finance law, the District's outstanding general obligation debt should not exceed 15 percent of total market property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: Hennepin County Department of Property Tax and Public Records

2018	2019	2020	2021	2022	2023
$ 2,350,372,780	$ 2,521,110,069	$ 2,728,488,229	$ 2,899,191,746	$ 3,068,083,391	$ 3,648,220,796
150,305,000	167,045,000	152,080,000	166,325,000	155,695,000	153,970,000
$ 2,200,067,780	$ 2,354,065,069	$ 2,576,408,229	$ 2,732,866,746	$ 2,912,388,391	$ 3,494,250,796
6.39%	6.63%	5.57%	5.74%	5.07%	4.22%

Legal Debt Margin Calculation for Fiscal Year 2023

Market value	$24,321,471,975
Debt limit (15% of market value)	3,648,220,796
Debt applicable to the limit	
General obligation bonds and notes payable	153,970,000
Legal debt margin	$ 3,494,250,796

INDEPENDENT SCHOOL DISTRICT NO. 279

Deferred Tax Levies for Future Bond Debt Service
as of June 30, 2023

Tax Collection Calendar Year		Deferred Tax Levies
2024		$ 11,373,088
2025		13,228,543
2026		13,770,553
2027		14,582,728
2028		12,474,696
2029		12,198,231
2030		15,312,806
2031		14,660,678
2032		13,493,222
2033		13,152,431
2034		11,423,449
2035		11,508,919
2036		10,167,773
2037		3,432,555
	Total amount to be levied in future years	170,779,672
2023	Amount levied for collection in 2023 and included in property taxes levied for subsequent year at June 30, 2023	12,017,045
	Total deferred tax levies for future bond debt service	$ 182,796,717

Note: These levies are subject to reduction based on excess fund balance limitations in accordance with Minnesota Statutes § 475.61.

Source: Debt service levy schedules in the various bond issues of the District

INDEPENDENT SCHOOL DISTRICT NO. 279

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Median Age (2)	School Enrollment (1)	Unemployment Rate (3)
2014	140,680	$ 8,557,283,040	$ 60,828	37.6	20,581	4.2 %
2015	142,167	8,742,133,164	61,492	37.7	20,373	3.7
2016	145,451	9,194,975,867	63,217	37.8	20,307	3.9
2017	148,029	9,725,357,271	65,699	37.9	20,659	3.4
2018	148,029	10,126,811,919	68,411	37.8	20,968	2.9
2019	149,640	10,670,229,840	71,306	37.8	21,073	3.2
2020	150,674	11,056,759,468	73,382	38.1	21,030	6.2
2021	153,405	11,920,488,930	77,706	36.9	20,254	3.4
2022	156,387	N/A	N/A	N/A	20,403	2.9
2023	156,387	N/A	N/A	N/A	20,441	N/A

N/A – Not Available

Data sources:

(1) District population is based upon an annual school district census and the U.S. Census. This information is certified to the state and is subsequently used in determining community education revenue.

(2) United States Census Bureau

(3) United States Department of Agriculture/Economic Research Service

INDEPENDENT SCHOOL DISTRICT NO. 279

Principal Employers
Current Year and Nine Years Ago

Employer	2023 Employees	2023 Rank	2014 Employees	2014 Rank
Target Corporation	4,000	1	1,500	3
Independent School District No. 279	3,072	2	2,895	1
Boston Scientific SciMed, Inc.	3,000	3	2,800	2
Teleflex	1,900	4	–	–
United Parcel Service	700	5	664	7
Caterpillar Paving Products	660	6	–	–
North Hennepin Community College	610	7	500	9
City of Maple Grove	569	8	–	–
LSC Communications	540	9	–	–
Hy-Vee	500	10	–	–
Medtronic	–	–	901	4
Prudential Insurance Company	–	–	848	5
Fairview Hospital	–	–	760	6
Walmart	–	–	644	8
Data Recognition Company	–	–	457	10
Total	15,551		11,969	

Note: Total employment information is not readily available.

Source: City of Brooklyn Park and City of Maple Grove

INDEPENDENT SCHOOL DISTRICT NO. 279

Building Permits Issued by Major Cities
Last Ten Fiscal Years

Calendar Year	Total Permits		New Residential Permits (1)	
	Number	Value	Number	Value
City of Brooklyn Park				
2013	1,772	$ 114,821,218	168	$ 36,561,609
2014	1,885	164,344,704	140	26,375,881
2015	2,036	149,524,929	142	35,840,775
2016	2,090	106,842,092	137	34,560,904
2017	9,276	177,855,967	109	24,237,813
2018	5,229	86,228,879	124	24,245,774
2019	2,937	97,427,930	100	22,206,367
2020	3,576	46,806,577	54	14,649,647
2021	95	184,699,474	74	22,619,841
2022	24	52,711,533	16	4,542,890
City of Maple Grove				
2013	2,110	$ 202,041,119	265	$ 127,675,752
2014	2,252	193,572,052	278	106,325,973
2015	2,942	141,804,368	192	85,682,575
2016	2,707	122,799,224	160	53,515,660
2017	4,442	182,060,428	267	70,042,713
2018	3,235	249,148,637	291	75,651,747
2019	7,145	263,658,791	236	60,035,556
2020	8,253	221,898,151	171	45,459,106
2021	4,315	159,271,769	296	79,731,130
2022	2,757	260,061,834	250	62,014,631

(1) Includes single-family, duplexes, quad homes, townhomes, multi-unit, and condominiums; excludes apartment buildings.

Note: The District includes portions of eight municipalities. The table above includes the two largest municipalities within the District and is representative of growth in the area. These cities maintain building permit information on a calendar year basis.

Source: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 279

Employees by Classification
Last Ten Fiscal Years

Year Ended June 30,	Employees			
	Administrators/ Management (1)	Teachers	Clerical	Educational Support Professionals
2014	137	1,482	110	738
2015	149	1,510	109	811
2016	148	1,543	108	775
2017	155	1,567	106	808
2018	150	1,592	108	829
2019	157	1,569	112	830
2020	167	1,571	108	797
2021	168	1,612	111	733
2022	170	1,601	112	687
2023	176	1,638	116	674
Percent increase (decrease) over 10 years	28.5%	10.5%	5.5%	(8.7%)

(1) Superintendent, school executives, principals, assistant principals, principals on special assignment, directors, assistant directors, coordinators, managers, supervisors, secondary school building business managers, student management specialist, and other managerial positions.

(2) Confidential support specialist, equity staff, hourly technical staff, Kidstop instructors, registered nurses and licensed practical nurses, salaried professionals, and School Board members.

Note: Other employees include Kidstop instructors after fiscal 2019.

Source: The District's Human Resources Department

Food Service	Custodians	Other Employees (2)	Total Employees	Total Students (ADM)
161	142	125	2,895	20,581
156	147	130	3,012	20,373
161	162	128	3,025	20,307
157	172	120	3,085	20,659
159	165	143	3,146	20,968
161	173	138	3,140	21,073
139	158	208	3,148	21,030
117	159	196	3,096	20,254
110	161	213	3,054	20,403
106	164	198	3,072	20,441
(34.2%)	15.5%	58.4%	6.1%	(0.7%)

INDEPENDENT SCHOOL DISTRICT NO. 279

Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year			
	2014	2015	2016	2017
Total population	140,680	142,167	145,451	148,029
Percent of staff with degrees				
Bachelor's	100%	100%	100%	100%
Master's	74%	73%	72%	72%
ACT information				
Average ACT score	22.3	22.3	20.3	20.3
Percent of students taking ACT	65%	73%	84%	92%
National Merit Scholarship Program				
Commended	11	11	6	–
Finalists and semifinalists	2	1	2	5
AP Scholars	150	149	164	165

N/A – Not Available

Source: The District's Division of Leadership, Teaching, and Learning

2018	2019	2020	2021	2022	2023
148,029	149,640	150,674	153,405	156,387	156,387
100%	100%	100%	100%	100%	100%
71%	71%	72%	77%	77%	77%
19.9	19.9	20.0	19.7	19.5	19.4
90%	87%	88%	70%	77%	82%
6	4	N/A	5	5	1
3	7	7	4	3	1
201	152	199	213	135	260

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year			
	2014	2015	2016	2017
Capital assets				
Land	$ 8,323,417	$ 8,323,417	$ 8,323,417	$ 8,323,417
Land improvements	29,488,070	30,394,387	31,479,888	32,672,400
Buildings	398,977,319	406,467,020	428,532,037	443,751,224
Equipment	8,573,540	8,798,928	10,098,560	10,744,070
Technology subscriptions	–	–	–	–
Construction in progress	2,513,199	17,292,480	6,655,427	6,699,868
Total capital assets	$ 447,875,545	$ 471,276,232	$ 485,089,329	$ 502,190,979
Capital assets by function and activity				
Administration	$ 19,095	$ 19,095	$ 19,095	$ 19,095
District support services	111,389,026	111,399,374	111,381,071	111,333,954
Elementary and secondary regular instruction	983,647	983,647	1,155,256	1,172,513
Vocational education instruction	64,681	64,681	64,681	64,681
Special education instruction	297,094	297,094	297,094	297,094
Instructional support services	1,336,797	1,371,261	1,460,404	1,460,404
Pupil support services	59,647	59,647	59,647	59,647
Food service	5,256,134	5,462,112	5,485,642	5,546,180
Sites and buildings	327,331,102	350,463,871	364,010,989	381,019,401
Community service	1,138,322	1,155,450	1,155,450	1,218,010
Total capital assets by function and activity	$ 447,875,545	$ 471,276,232	$ 485,089,329	$ 502,190,979

Source: The District's Business Services Department

2018	2019	2020	2021	2022	2023
$ 8,323,417	$ 8,973,417	$ 8,973,417	$ 8,973,417	$ 8,973,417	$ 8,973,417
30,897,771	31,988,651	36,093,707	40,328,214	37,176,812	37,667,489
456,522,719	493,392,348	523,127,725	540,626,000	562,770,022	573,440,827
9,658,055	10,605,589	11,271,723	12,731,843	15,816,586	22,548,298
–	–	–	–	–	2,205,437
22,797,439	11,214,268	9,853,572	10,357,558	10,156,191	19,956,710
$ 528,199,401	$ 556,174,273	$ 589,320,144	$ 613,017,032	$ 634,893,028	$ 664,792,178
$ 19,095	$ 19,095	$ 19,095	$ 31,895	$ 31,895	$ 31,895
107,606,898	107,687,623	107,736,578	107,754,573	105,976,355	105,620,452
897,678	913,783	967,749	1,001,051	1,205,477	2,285,937
48,341	61,879	137,994	150,117	168,566	220,674
272,402	272,402	338,921	346,266	502,877	515,535
1,084,157	1,254,477	1,254,477	1,500,074	1,506,156	2,761,466
54,438	34,467	48,367	123,025	135,025	248,914
5,573,434	5,817,182	6,061,702	6,569,632	6,945,186	7,205,824
411,379,171	438,844,431	471,342,481	494,010,262	516,853,610	544,134,876
1,263,787	1,268,934	1,412,780	1,530,137	1,567,881	1,766,605
$ 528,199,401	$ 556,174,273	$ 589,320,144	$ 613,017,032	$ 634,893,028	$ 664,792,178

INDEPENDENT SCHOOL DISTRICT NO. 279

Average Class Size
Last Ten Fiscal Years

Year Ended June 30,	ISD No. 279 Staffing Ratio
2014	27.63
2015	26.47
2016	26.30
2017	25.60
2018	25.46
2019	25.54
2020	25.69
2021	25.39
2022	26.01
2023	25.56

Note: This is the government-wide teacher staffing ratio for regular instructional classrooms.

Source: The District's Division of Leadership, Teaching, and Learning

School Facilities
as of June 30, 2023

Facility	Use	Constructed	Acres	Square Footage	Enrollment (1)
Arbor View Early Childhood Center	School	1983/2001	5.00	27,000	(2) 183
Basswood Elementary	School	1995/2002	36.00	102,648	872
Birch Grove Elementary School for the Arts	School	1966/1991/2004	15.00	74,314	420
Cedar Island Elementary	School	1970	23.16	66,871	432
Crest View Elementary	School	1960/1990/1999/2003	16.00	59,208	231
Edinbrook Elementary	School	1988/2002	20.00	106,406	693
Elm Creek Elementary	School	1980	15.00	84,300	527
Fair Oaks Elementary	School	1962/1991/2004	13.16	75,129	356
Fernbrook Elementary	School	1988/2003	43.00	105,440	895
Garden City Elementary	School	1959/1994/2004	10.00	55,153	318
Oak View Elementary	School	1991	22.00	98,600	486
Palmer Lake Elementary	School	1964/1991/2005	15.00	74,463	462
Park Brook Elementary	School	1959/1994/2004	10.00	55,011	285
Rice Lake Elementary	School	1980/2022	15.42	103,597	632
Rush Creek Elementary	School	1995/2002	29.00	102,648	775
Weaver Lake Elementary: A Science, Math, and Technology School	School	1991	29.08	98,600	633
Willow Lane Early Childhood Center	School	1956/1957/1987	11.10	42,796	(2) –
Woodland Elementary	School	2002	19.00	101,555	629
Zanewood Community School: A Science, Technology, Engineering, Arts and Math School	School	1967/2002	9.21	81,843	305
Brooklyn Middle School: A Science, Technology, Engineering, Arts and Math School	School	1963/1969/1980/2003	28.57	176,104	987
Maple Grove Middle School	School	1990/2003	46.62	275,680	1,596
North View Middle School	School	1970/1986/2002/2007	26.04	186,448	402
Osseo Middle School	School	1966/1969/2002/2004	19.89	194,507	1,152
Maple Grove Senior High	School	1996/2002/2004/2015	110.00	351,718	2,287
Osseo Senior High	School	1952/1957/1960/1962/1964/ 1966/1975/1988/2002/2015	43.63	413,610	2,185
Park Center Senior High: An International Baccalaureate World School	School	1964/1966/1971/1975/1987/ 1988/2002/2003/2015	31.00	414,774	1,839
Osseo Area Learning Center	School	1973/2000	5.00	47,108	166
Educational Service Center/ warehouse/maintenance	Office/maintenance/ warehouse	1969/1975/1980/2005	17.76	121,100	–
New ice arena	Sports	1990/2005	3.62	32,640	–
Old ice arena	Sports	1974	–	34,840	–
Adult Education Center	Adult education	2005	–	25,538	–
Osseo Education Center	Special education	1954/1957/1987/2005	11.00	46,144	76
Timberland Properties	CBVAT	Leased	–	12,249	–
Total				3,848,042	19,824

(1) Enrollment is defined as the adjusted ADM served, excluding resident students tuitioned out to other Minnesota school districts.

(2) Beginning in fiscal year 2016, both of these sites have been combined on MARSS.

Source: The District's Operations Department

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service
School Lunch Program Data
Last Ten Fiscal Years

Year Ended June 30,		Average Daily Attendance (1)	Total National School Lunch Program Lunches Served	Days	Average Daily Participation	Participation as a Percentage of Average Daily Attendance
2014		19,964	2,422,337	168	14,419	72.2 %
2015		19,762	2,510,507	171	14,681	74.3
2016		19,698	2,520,404	172	14,654	74.4
2017		20,039	2,483,812	172	14,441	72.1
2018		20,339	2,483,599	170	14,609	71.8
2019		20,441	2,388,829	166	14,391	70.4
2020	(2)	20,399	1,636,020	118	13,865	68.0
2021	(2)	19,646	N/A	N/A	N/A	N/A
2022	(3)	19,791	N/A	N/A	N/A	N/A
2023		19,828	2,138,104	167	12,803	64.6

N/A – Not Available

(1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 97 percent of enrollment.

(2) Due to the COVID-19 pandemic, the National School Lunch Program operated under the Summer Food Service Program for Children beginning in March of 2020.

(3) Due to the COVID-19 pandemic, the National School Lunch Program operated under the Seamless Summer Option for Children during fiscal year 2022.

Source: The District's Food and Nutrition Department

Free Lunch		Reduced-Priced Lunch	
Number Served	Percent of Total	Number Served	Percent of Total
964,628	39.8 %	230,208	9.5 %
1,002,132	39.9	261,655	10.4
1,011,298	40.1	253,216	10.0
1,017,620	41.0	260,112	10.5
994,992	40.1	271,193	10.9
882,352	36.9	291,159	12.2
573,898	35.1	204,719	12.5
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
926,390	43.3	201,434	9.4

INDEPENDENT SCHOOL DISTRICT NO. 279

Students
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (For Students Served or Tuition Paid)					
	Early Childhood and Kindergarten – Handicapped	Kindergarten	Grade 1–6	Grade 7–12	Total Number	Total Percent Increase (Decrease)
2014	342	1,523	9,495	9,221	20,581	0.2
2015	383	1,432	9,397	9,161	20,373	(1.0)
2016	366	1,400	9,307	9,234	20,307	(0.3)
2017	514	1,357	9,237	9,551	20,659	1.7
2018	541	1,370	9,437	9,620	20,968	1.5
2019	544	1,427	9,353	9,749	21,073	0.5
2020	548	1,409	9,343	9,730	21,030	(0.2)
2021	488	1,216	8,818	9,732	20,254	(3.7)
2022	523	1,316	8,832	9,732	20,403	0.7
2023	524	1,292	8,843	9,782	20,441	0.2

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Early Childhood	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1–3	Elementary 4–6
Fiscal 2014	1.250	1.000	0.612	0.612	1.115	1.060
Fiscal 2015 through 2023	1.000	1.000	1.000	1.000	1.000	1.000

Note 3: Beginning in fiscal year 2015, the District offered only all-day kindergarten programming; therefore, a 1.0 weighting factor applied to kindergarten students served per MDE guidance.

Source: Minnesota Department of Education

Total Pupil Units		Secondary 7–12
Number	Percent Increase (Decrease)	
23,644	–	1.300
22,205	(6.1)	1.200
22,153	(0.2)	
22,569	1.9	
22,891	1.4	
23,023	0.6	
22,976	(0.2)	
22,200	(3.4)	
22,349	0.7	
22,397	1.0	

OSSEO AREA SCHOOLS

ISD 279

Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

INDEPENDENT SCHOOL DISTRICT NO. 279
OSSEO AREA SCHOOLS

Special Purpose Audit Reports on

Internal Controls,
Compliance With Laws and Regulations,
and Other Required Reports

Year Ended
June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 279

Special Purpose Audit Reports
Year Ended June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 279

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures	
U.S. Department of Agriculture			
Passed through Minnesota Department of Education			
Child nutrition cluster			
National School Lunch Program	10.555	$ 6,950,567	
Special Milk Program for Children	10.556	3,277	
School Breakfast Program	10.553	1,607,879	
Summer Food Service Program for Children	10.559	302,790	
Fresh Fruit and Vegetable Program	10.582	115,547	
Total child nutrition cluster			$ 8,980,060
Child and Adult Care Food Program	10.558		40,383
COVID-19 Pandemic EBT Administrative Costs	10.649		5,950
U.S. Department of the Treasury			
Passed through Minnesota Department of Education			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		1,591,808
Federal Communications Commission			
Direct			
COVID-19 – Emergency Connectivity Fund Program	32.009		157,542
U.S. Department of Education			
Direct			
Indian Education Grants to Local Educational Agencies	84.060		115,134
Passed through Minnesota Department of Education			
Special education cluster			
Special Education Grants to States	84.027	$ 3,347,816	
COVID-19 – Special Education Grants to States	84.027	524,400	
Total ALN 84.027		3,872,216	
Special Education Preschool Grants	84.173	81,020	
COVID-19 – Special Education Preschool Grants	84.173	92,267	
Total ALN 84.173		173,287	
Total special education cluster			4,045,503
Adult Education – Basic Grants to States	84.002		126,594
Title I Grants to Local Educational Agencies	84.010		3,960,881
Special Education – Grants for Infants and Families	84.181		128,468
Education for Homeless Children and Youth	84.196		35,000
Special Education – State Personnel Development	84.323		75,567
English Language Acquisition State Grants	84.365		375,971
Supporting Effective Instruction State Grant	84.367		697,930
Student Support and Academic Enrichment Program	84.424		337,798
Education Stabilization Fund			
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	2,202,319	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	12,513,449	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W	20,972	
Total ALN 84.425 and Education Stabilization Fund			14,736,740

Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures
U.S. Department of Education (continued)		
Passed through Independent School District No. 284		
Career and Technical Education – Basic Grants to States	84.048	103,850
Passed through Northwest Suburban District No. 6078		
Magnet Schools Assistance	84.165	483,512
U.S. Department of Health and Human Services		
Passed through Minnesota Department of Education		
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	494,822
Passed through Minnesota Department of Human Services		
Child Care and Development Fund Cluster		
COVID-19 – Child Care and Development Block Grant	93.575	280,441
Total federal awards		$ 36,773,954

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: All pass-through entities listed above use the same federal Assistance Listing Number (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate, since the state of Minnesota provides annually an indirect cost rate.

Note 4: The District had $559,363 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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

To the School Board and Management of
Independent School District No. 279 – Osseo Area Schools
Maple Grove, 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. 279 – Osseo Area Schools (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2023.

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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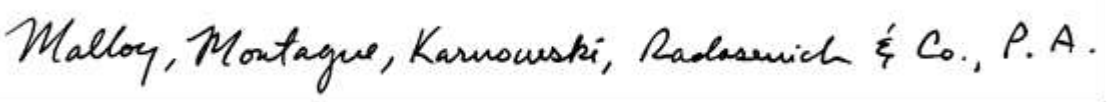
REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether 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.



Minneapolis, Minnesota
November 15, 2023

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the School Board and Management of
Independent School District No. 279 – Osseo Area Schools
Maple Grove, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

QUALIFIED AND UNQUALIFIED OPINIONS

We have audited Independent School District No. 279 – Osseo Area Schools' (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

QUALIFIED OPINION ON CHILD NUTRITION CLUSTER

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the child nutrition cluster for the year ended June 30, 2023.

UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

(continued)

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BASIS FOR QUALIFIED AND UNMODIFIED OPINIONS

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

MATTER(S) GIVING RISE TO QUALIFIED OPINION ON CHILD NUTRITION CLUSTER

As described in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding procurement for its child nutrition cluster federal programs, as reported in finding 2023-001. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to this program cluster.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred on the previous page and performing such other procedures as we considered necessary in the circumstances.

(continued)

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding 2023-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(continued)

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We issued our report thereon dated November 15, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule Of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Minneapolis, Minnesota
November 15, 2023

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INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 279 – Osseo Area Schools
Maple Grove, 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. 279 – Osseo Area Schools (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
November 15, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 279

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?	X	Unmodified		
		Qualified		
		Adverse		
		Disclaimer		
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None reported
Noncompliance material to the financial statements noted?		Yes	X	No

Federal Awards

Internal controls over major federal award programs:				
Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified?		Yes	X	None reported

Type of auditor's report issued on compliance for major programs?

U.S. Department of Agriculture – Child Nutrition Cluster	Qualified
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	Unmodified
U.S. Department of Education – Title I Grants to Local Educational Agencies	Unmodified
U.S. Department of Education – COVID-19 – Education Stabilization Fund	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	X	Yes		No

Programs tested as major programs:

Program or Cluster	Federal ALN
U.S. Department of Agriculture Child Nutrition Cluster consisting of:	
– National School Lunch Program	10.555
– Special Milk Program for Children	10.556
– School Breakfast Program	10.553
– Summer Food Service Program for Children	10.559
– Fresh Fruit and Vegetable Program	10.582
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027
U.S. Department of Education – Title I Grants to Local Educational Agencies	84.010
U.S. Department of Education – COVID-19 – Education Stabilization Fund consisting of:	
– COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W
Threshold for distinguishing type A and B programs.	$ 1,103,219

Does the auditee qualify as a low-risk auditee?	X	Yes		No

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER COMPLIANCE AND REPORTABLE INSTANCES OF NONCOMPLIANCE – U.S. DEPARTMENT OF AGRICULTURE, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, CHILD NUTRITION CLUSTER – FEDERAL ALN 10.553, 10.555, 10.556, 10.559, AND 10.582

2023-001 Internal Control Over Compliance and Reportable Instances of Noncompliance With Federal Procurement Requirements

Criteria – 2 CFR § 200.320(b) Management is responsible for establishing and maintaining effective internal control over compliance with requirements applicable to federal program expenditures, including procurement requirements applicable to the child nutrition cluster program.

Condition – During our audit, we noted that the Independent School District No. 279 – Osseo Area Schools (the District) did not have sufficient controls in place within its child nutrition cluster federal program to ensure compliance with federal procurement requirements, which resulted in reportable noncompliance. For one of three vendors tested, the District had not awarded a contract based on bids, as required by Uniform Guidance.

Questioned Costs – None noted.

Context – One of three vendors tested were not in compliance. This was not a statistically valid sample.

Repeat Finding – This is a current year finding.

Cause – This was an oversight by district personnel.

Effect – Noncompliance with the procurement requirements could result in the District expending federal funds with vendors prior to obtaining bids or quotes, if required, which could be viewed as a violation of the award agreement.

Recommendation – We recommend that the District review its internal control procedures relating to procurement for all federal programs. The District should verify compliance with federal procurement procedures, including awarding contracts based on sealed bids or quotations for the purchase of goods or services exceeding applicable federal dollar thresholds.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT (CONTINUED)

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER COMPLIANCE AND REPORTABLE INSTANCES OF NONCOMPLIANCE – U.S. DEPARTMENT OF AGRICULTURE, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, CHILD NUTRITION CLUSTER – FEDERAL ALN 10.553, 10.555, 10.556, 10.559, AND 10.582 (CONTINUED)

2023-001 Internal Control Over Compliance and Reportable Instances of Noncompliance With Federal Procurement Requirements (continued)

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. District staff will review policies and procedures related to procurement for all federal programs to ensure compliance with the Uniform Guidance in the future, and will ensure that bids and/or quotations are obtained when required. The District has separately issued a Corrective Action Plan related to this finding.

D. FINDINGS – MINNESOTA LEGAL COMPLIANCE AUDIT

None.

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT ON UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE

To the School Board and Management of
Independent School District No. 279 – Osseo Area Schools
Maple Grove, 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. 279 – Osseo Area Schools (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2023.

Auditing standards referred to in the previous paragraph require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education (MDE), and is not a required part of the basic financial statements of the District. The UFARS Compliance Table is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the UFARS Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

The purpose of this report on the UFARS Compliance Table required by the MDE is solely to describe the scope of our testing of the UFARS Compliance Table and the results of that testing based on our audit. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
November 15, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 279

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2023

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 347,183,816	$ 347,183,816	$ –
Total expenditures		$ 356,778,346	$ 356,778,346	$ –
Nonspendable				
460	Nonspendable fund balance	$ 459,966	$ 459,966	$ –
Restricted				
401	Student activities	$ 279,846	$ 279,846	$ –
402	Scholarships	$ –	$ –	$ –
403	Staff development	$ –	$ –	$ –
407	Capital projects levy	$ –	$ –	$ –
408	Cooperative revenue	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
424	Operating capital	$ 7,251,353	$ 7,251,353	$ –
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	$ 238,810	$ 238,810	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ –	$ –	$ –
448	Achievement and integration	$ 23,956	$ 23,956	$ –
449	Safe schools levy	$ (4,018)	$ (4,018)	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 508,120	$ 508,120	$ –
472	Medical Assistance	$ 1,698,272	$ 1,698,272	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – Impact Aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ –	$ –	$ –
461	Committed fund balance	$ –	$ –	$ –
Assigned				
462	Assigned fund balance	$ 500,000	$ 500,000	$ –
Unassigned				
422	Unassigned fund balance	$ 89,245,564	$ 89,245,566	$ (2)
Food Service				
Total revenue		$ 13,646,970	$ 13,646,970	$ –
Total expenditures		$ 15,512,486	$ 15,512,486	$ –
Nonspendable				
460	Nonspendable fund balance	$ 123,217	$ 123,217	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 4,690,742	$ 4,690,742	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 17,572,414	$ 17,572,413	$ 1
Total expenditures		$ 16,459,503	$ 16,459,503	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 4,315,072	$ 4,315,072	$ –
432	ECFE	$ 1,466,041	$ 1,466,041	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 472,651	$ 472,651	$ –
447	Adult basic education	$ 4,621	$ 4,621	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2023

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 510,189	$ 510,189	$ –
Total expenditures		$ 12,574,210	$ 12,574,210	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ 1,372,477	$ 1,372,477	$ –
467	Long-term facilities maintenance	$ 8,281,818	$ 8,281,818	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 16,039,047	$ 16,039,047	$ –
Total expenditures		$ 16,315,118	$ 16,315,118	$ –
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	$ 4,028,370	$ 4,028,370	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
Total revenue		$ 905,358	$ 905,358	$ –
Total expenditures		$ 685,677	$ 685,677	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ 1,922,741	$ 1,922,741	$ –
Internal Service				
Total revenue		$ 8,898,377	$ 8,898,377	$ –
Total expenditures		$ 9,693,787	$ 9,693,787	$ –
422	Net position	$ 1,572,580	$ 1,572,580	$ –
OPEB Revocable Trust Fund				
Total revenue		$ 1,088,523	$ 1,088,523	$ –
Total expenditures		$ 288,022	$ 288,022	$ –
422	Net position	$ 9,163,329	$ 9,163,329	$ –
OPEB Irrevocable Trust Fund				
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

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

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OSSEO AREA SCHOOLS
ISD 279

ADMINISTRATIVE SERVICES MEMORANDUM

TO: Dr. Kim Hiel, Superintendent

FROM: John Morstad, Executive Director of Finance and Operations
Dale Carlstrom, Director of Facilities Operations

SUBJECT: Brooklyn Middle School Restoration and Remodel

DATE: November 21, 2023

Recommendation

We recommend that the school board award the contract for renovation and remodel at Brooklyn Middle School to Rochon Corporation. The facilities department has checked the references of Rochon and find them to be a responsive and responsible bidder. Rochon Corporation was the apparent low bid of five bids received. ICS Consulting, ISD 279 owner's representative, recommends (memo and tabulation attached) that we accept the base bid and accept alternates 1,2 and 4 totaling $17,344,000. The apparent low is within the budget perameters.

Background

The BMS will be a two phase project spanning fiscals 2025 and 2026. The first phase of construction will begin in the spring of 2024 where we will be focusing our efforts and mechanical units and the classrooms on the second and third floor. In addition, the Media Ctr. will undergo a major remodel. In Phase II, most of the spaces on the 1st floor will be restored and remodeled, including the front office, classrooms, gymatorium, and tech/maker spaces.

Next Steps

Upon approval by the school board, the owner's representative and administration will draft a contract for the board representative to sign. The successful contractor will begin preparatory work upon execution of the contract and the project will be fully underway in June 2024. The project is projected to be substantial complete by December, 2025.

11/14/2023

Board of Education
ISD #279 – Osseo Area Schools
11200 93rd Avenue North
Maple Grove, MN 55369

A LEGENCE Company

1331 Tyler Street NE, Suite 101
Minneapolis, MN 55413
ics-builds.com
(763) 354-2670

Re: ISD #279 Osseo Area Schools
Brooklyn Middle School Renovation

Dear Board Members:

At 2:00 p.m. Thursday, November 2, 2023, ICS received five (5) bids for the above-referenced project. A copy of the bid tabulation is enclosed for your review.

ICS has reviewed the for the above-referenced project and the apparent low responsible bidder is withing the project budget. We have contacted the apparent low bidder, Rochon Corporation and have confirmed that their bid is valid. Our recommendation for award is as follows:

Base Bid: Recommendation: Accept	**$16,100,000.00**
Alternate No. 1: Stage Recommendation: Accept	**$1,100,000.00**
Alternate No. 2: Exterior Storefront Replacement Recommendation: Accept	**$84,000.00**
Alternate No. 3: Translucent Wall Panel Replacement Recommendation: Do Not Accept	**$58,000.00**
Alternate No. 4: Acoustic Wall Panels Recommendation: Accept	**$60,000.00**
TOTAL CONTRACT:	**$17,344,000.00**

Based on the recommendations above, we recommend that the District enter into a contract with Rochon Corporation, for the total bid amount of Seventeen Million, Three Hundred Forty-Four Thousand Dollars and No/100 Cents ($17,344,000.00).

Upon Board action, we will draft a contract reflecting this amount to each of the respective Contractors.

Enclosed are copies of the official bid tabulation, bid forms and bid securities. Please contact us at 763-354-2670 should you have any questions regarding our recommendation.

Sincerely,

Ekalath Sophaphanh
Project Executive

ES/ag

Enclosures

2024 Brooklyn Middle School
Renovation
OWNER: ISD #279 - Osseo Area Schools
OWNER'S REPRESENTATIVE: ICS
ARCHITECT/ENGINEER: Wold / Hallberg Engineering

Brooklyn Middle School

BID TABULATIONS
November 2, 2023 @ 2:00 p.m.
Single Prime

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Rochon Corporation **28 2nd Street NW** **Suite 200** **Osseo, MN 55369** **763-559-9393**	**Versacon, Inc.** **9443 Science Center Drive** **Minneapolis, MN 55428** **763-391-5610**	**Ebert, Inc.** **23350 County Road 10** **Corcoran, MN 55357** **763-559-9393**	**BCI Construction, Inc.** **7135 5th Ave. NE** **Sauk Rapids, MN 56379** **320-393-3185**	**Brennan Construction of MN, Inc.** **3255 Garfield Ave** **Suite 200** **Minneapolis, MN 55408** **507-625-5417**
BID SECURITY	X	X	X	X	X
ADDENDA REC'D.	X	X	X	X	X
MN Responsible Contractor	X	X	X		X
BASE BID	$16,100,000.00	$16,300,000.00	$16,443,000.00	$16,675,069.00	$18,250,000.00
ALTERNATES					
Alt. No. 1: Stage	$1,100,000.00	$1,246,000.00	$1,075,000.00	$1,088,000.00	$1,250,000.00
Alt. No. 2: Exterior Storefront Replacement	$84,000.00	$132,000.00	$156,000.00	$160,000.00	$125,000.00
Alt. No. 3: Transulscent Wall Panel Replacement	$58,000.00	$215,000.00	$240,000.00	$230,000.00	$255,000.00
Alt. No. 4: Acoustic Wall Panels	$60,000.00	$71,000.00	$87,500.00	$135,000.00	$94,000.00

SECTION 00 41 00
BID FORM

THE PROJECT AND THE PARTIES

1.01 TO:

A. Independent School District #279
Osseo Education Service Center
11200 93rd Avenue North
Maple Grove, Minnesota 55369

1.02 FOR:

A. Project: 2024 Brooklyn Middle School Renovation

B. Project Number: 222241
7377 Noble Avenue North
Brooklyn Park, Minnesota 55443

We have examined the Contract Documents for the proposed 2024 Brooklyn Middle School Renovation as prepared by Wold Architects and Engineers, St. Paul, Minnesota, and the conditions affecting the work.

1.03 DATE: 11/2/2023 **(BIDDER TO ENTER DATE)**

1.04 SUBMITTED BY: (BIDDER TO ENTER NAME AND ADDRESS)

A. Bidder's Full Name Rochon Corporation
1. Address 28 2nd Street NW, Suite 200
2. City, State, Zip Osseo, MN 55369
3. Telephone Number (763-559-9393
4. Fax Number (763-559-8101

1.05 ACCEPTANCE

A. Accompanying this proposal is a Bid Security for all work, required to be furnished by Contract Documents, the same being subject to forfeiture in the event of default by the undersigned.

B. I agree to complete the Project, provided a contract is executed within 30 calendar days, by August 22, 2025.

C. I understand the Owner reserves the right to reject any or all bids, and it is agreed that this bid may not be withdrawn for a period of thirty (30) days from the opening thereof.

1.06 BASE BID

A. The Bidder agrees to perform all work including General, Mechanical and Electrical Construction for the Base Bid Sum of:

Sixteen million one hundred thousand Dollars $ 16,100,000.-

1.07 ALTERNATES

A. The Bidder agrees to add to or deduct from the Base Bid Sum the following amounts to perform the alternate work described in Section 01 23 00, including all associated costs.

1. Alternate No. 1: Stage
Add/Deduct one million one hundred thousand Dollars $ 1,100,000.-
2. Alternate No. 2: Exterior Storefront Replacement
Add/Deduct eighty four thousand Dollars $ 84,000.-
3. Alternate No. 3: Transulscent Wall Panel Replacement
Add/Deduct fifty eight thousand Dollars $ 58,000.-
4. Alternate No. 4: Acoustic Wall Panels
Add/Deduct Sixty thousand Dollars $ 60,000.-

1.08 RESPONSIBLE CONTRACTOR COMPLIANCE

A. By signing this bid form, I am an Owner or Officer of the firm name listed on the bid form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

1.09 ADDENDA

A. The following Addenda have been received. The modifications to the Bid Documents noted below have been considered and all costs are included in the Bid Sum.

1. Addendum(s) # 1 (10/17/23); 2 (10/23/23); 3 (10/31/23).

1.10 BID FORM SIGNATURE(S)

Rochon Corporation
(Bidder - print the full name of your firm)
was hereunto affixed in the presence of:
Jeff Wellman, CEO
(Authorized signing officer, Title)

(Signature)

END OF SECTION 00 41 00

SECTION 00 41 15
MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT

The undersigned, the Owner or Officer of Rochon Corporation (Prime or Sub-Contractor Name) verify under oath that as a contractor I am in compliance with the following minimum criteria per Minnesota Statute 16C.285 Subd. 3:

1 The contractor:
- a Is in compliance with workers' compensation and unemployment insurance requirements;
- b Is currently registered with the Department of Revenue and the Department of Employment and Economic Development if it has employees;
- c Has a valid federal tax identification number or a valid Social Security number if an individual; and
- d Has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

2 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:
- a Repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period;
- b Has been issued an order to comply by the commissioner of labor and industry that has become final;
- c Has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;
- d Has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;
- e Has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; or
- f Has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction.
- g Provided that, if the contractor or related entity contests a determination of underpayment by the De partment of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

3 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

4 The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

5 The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

6 The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions; and

7 All subcontractors that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses 1 to 6.

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

CONTRACTOR OR SUBCONTRACTOR
Rochon Corporation
By: Jeff Wellman
Its: CEO

STATE OF Minnesota)
)SS.
COUNTY OF Hennepin)

Sworn to and subscribed to before me this 2nd day of November, 20 23.

Notary Public, Hennepin County, State of Minnesota
My Commission Expires: 1-31-2025

PATRICIA JEANE WOTZKA
Notary Public-Minnesota
My Commission Expires Jan 31, 2025

END OF SECTION 00 41 15

AIA® Document A310™ – 1970

Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we
(Here insert full name and address or legal title of Contractor)
Rochon Corporation
28 2nd Street NW
Osseo, MN 55369

as Principal, hereinafter called the Principal, and
(Here insert full name and address or legal title of Surety)
Nationwide Mutual Insurance Company
1100 Locust St.
Des Moines, IA 50391

a corporation duly organized under the laws of the State of **Ohio**
as Surety, hereinafter called the Surety, are held and firmly bound unto
(Here insert full name and address or legal title of Owner)
ISD #279 - Osseo Public Schools
11200 - 93rd Ave. N.
Maple Grove, MN 55369

as Obligee, hereinafter called the Obligee, in the sum of **Five Percent (5%) of the Amount of the Bid** Dollars ($ **5%**), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for
(Here insert full name, address and description of project)

ISD #279- Brooklyn Middle School-Renovations to the (3) story building to include demo, gut, remodel of 173,000 square feet adding new walls, layout, mechanical, electrical, doors, and finishes

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this **2nd** day of **November, 2023**

Mirana Boehm
(Witness)

Rochon Corporation
(Principal) (Seal)

(Title) CEO

Nationwide Mutual Insurance Company
(Surety)

(Witness)

(Title) **Name Alemdar** *(Seal)*
Attorney-in-Fact

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INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

STATE OF _____

ss

COUNTY OF _____

On the _____ day of _____, _____, before me personally appeared

_____ to me known to be the person(s) described in and who executed the foregoing instrument, as Principal(s), and acknowledged to me that __he__ executed the same as his/her/their free act and deed.

_____

(Notary Seal)

CORPORATE ACKNOWLEDGMENT

STATE OF Minnesota

ss

COUNTY OF Hennepin

On the 2 day of November, 2023 before me personally appeared Jeff Wellmar to me known, who being by me duly sworn, did say that he/she is the CEO of Rochon Corporation, the corporation described in and which executed the foregoing instrument; that he/she knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the board of directors of said corporation; and that he/she signed his/her name thereto by like order

Patricia

(Notary Seal)

PATRICIA JEANE WOTZKA
Notary Public-Minnesota
My Commission Expires Jan 31, 2025

ACKNOWLEDGMENT OF CORPORATE SURETY

STATE OF MINNESOTA

ss

COUNTY OF Hennepin

On the 2 day of November, 2023, before me personally appeared **Name Alemdar** to me known, who being duly sworn, did say that he/she is the aforesaid officer or attorney-in-fact of the Nationwide Mutual Insurance Company, a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by the aforesaid officer, by authority of its board of directors; and the aforesaid officer acknowledged said instrument to be the free act and deed of said corporation.

_____

(Notary Seal)

ALAN STARKS
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2028

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS THAT:

Nationwide Mutual Insurance Company, an Ohio corporation

hereinafter referred to severally as the "Company" and collectively as "the Companies" does hereby make, constitute and appoint:
ALAN STARKS; ALEXANDRA KISSELL; BARB A MICHAELS; DAVID M DETERDING; DAWN M BLAISDELL; JEFFREY SETTEM; MARILYN HENTGES; MELISSA NORDIN; NAME ALEMDAR; TYLER GERADS;

each in their individual capacity, its true and lawful attorney-in-fact, with full power and authority to sign, seal, and execute on its behalf any and all bonds and undertakings, and other obligatory instruments of similar nature, in penalties not exceeding the sum of

UNLIMITED

and to bind the Company thereby, as fully and to the same extent as if such instruments were signed by the duly authorized officers of the Company; and all acts of said Attorney pursuant to the authority given are hereby ratified and confirmed.

This power of attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the board of directors of the Company:

"RESOLVED, that the president, or any vice president be, and each hereby is, authorized and empowered to appoint attorneys-in-fact of the Company, and to authorize them to execute and deliver on behalf of the Company any and all bonds, forms, applications, memorandums, undertakings, recognizances, transfers, contracts of indemnity, policies, contracts guaranteeing the fidelity of persons holding positions of public or private trust, and other writings obligatory in nature that the business of the Company may require; and to modify or revoke, with or without cause, any such appointment or authority; provided, however, that the authority granted hereby shall in no way limit the authority of other duly authorized agents to sign and countersign any of said documents on behalf of the Company."

"RESOLVED FURTHER, that such attorneys-in-fact shall have full power and authority to execute and deliver any and all such documents and to bind the Company subject to the terms and limitations of the power of attorney issued to them, and to affix the seal of the Company thereto; provided, however, that said seal shall not be necessary for the validity of any such documents."

This power of attorney is signed and sealed under and by the following bylaws duly adopted by the board of directors of the Company.

Execution of Instruments. Any vice president, any assistant secretary or any assistant treasurer shall have the power and authority to sign or attest all approved documents, instruments, contracts, or other papers in connection with the operation of the business of the company in addition to the chairman of the board, the chief executive officer, president, treasurer or secretary; provided, however, the signature of any of them may be printed, engraved, or stamped on any approved document, contract, instrument, or other papers of the Company.

IN WITNESS WHEREOF, the Company has caused this instrument to be sealed and duly attested by the signature of its officer the 20th day of August, 2021.

Antonio C. Albanese, **Vice President** of Nationwide Mutual Insurance Company

ACKNOWLEDGMENT

STATE OF NEW YORK COUNTY OF NEW YORK: ss
On this 20th day of August, 2021, before me came the above-named officer for the Company aforesaid, to me personally known to be the officer described in and who executed the preceding instrument, and he acknowledged the execution of the same, and being by me duly sworn, deposes and says, that he is the officer of the Company aforesaid, that the seal affixed hereto is the corporate seal of said Company, and the said corporate seal and his signature were duly affixed and subscribed to said instrument by the authority and direction of said Company.

Stephanie Rubino McArthur
Notary Public, State of New York
No. 02MC6270117
Qualified in New York County
Commission Expires October 19, 2024

Notary Public
My Commission Expires
October 19, 2024

CERTIFICATE

I, Laura B. Guy, Assistant Secretary of the Company, do hereby certify that the foregoing is a full, true and correct copy of the original power of attorney issued by the Company; that the resolution included therein is a true and correct transcript from the minutes of the meetings of the boards of directors and the same has not been revoked or amended in any manner; that said Antonio C. Albanese was on the date of the execution of the foregoing power of attorney the duly elected officer of the Company, and the corporate seal and his signature as officer were duly affixed and subscribed to the said instrument by the authority of said board of directors; and the foregoing power of attorney is still in full force and effect.

IN WITNESS WHEREOF, I have hereunto subscribed my name as Assistant Secretary, and affixed the corporate seal of said Company this 2nd day of November, 2023.

Laura B. Guy
Assistant Secretary

SECTION 00 41 00
BID FORM

THE PROJECT AND THE PARTIES

1.01 TO:

A. Independent School District #279
Osseo Education Service Center
11200 93rd Avenue North
Maple Grove, Minnesota 55369

1.02 FOR:

A. Project: 2024 Brooklyn Middle School Renovation

B. Project Number: 222241
7377 Noble Avenue North
Brooklyn Park, Minnesota 55443

We have examined the Contract Documents for the proposed 2024 Brooklyn Middle School Renovation as prepared by Wold Architects and Engineers, St. Paul, Minnesota, and the conditions affecting the work.

1.03 DATE: 11/2/2023 **(BIDDER TO ENTER DATE)**

1.04 SUBMITTED BY: (BIDDER TO ENTER NAME AND ADDRESS)

A. Bidder's Full Name Versacon Inc.
1. Address 9443 Science Center Dr
2. City, State, Zip Minneapolis, MN 55428
3. Telephone Number (763) 391-5610
4. Fax Number (763) 391-5611

1.05 ACCEPTANCE

A. Accompanying this proposal is a Bid Security for all work, required to be furnished by Contract Documents, the same being subject to forfeiture in the event of default by the undersigned.

B. I agree to complete the Project, provided a contract is executed within 30 calendar days, by August 22, 2025.

C. I understand the Owner reserves the right to reject any or all bids, and it is agreed that this bid may not be withdrawn for a period of thirty (30) days from the opening thereof.

1.06 BASE BID

A. The Bidder agrees to perform all work including General, Mechanical and Electrical Construction for the Base Bid Sum of:

Sixteen million three hundred thousand Dollars $ 16,300,000

1.07 ALTERNATES

A. The Bidder agrees to add to or deduct from the Base Bid Sum the following amounts to perform the alternate work described in Section 01 23 00, including all associated costs.

1. Alternate No. 1: Stage
Add/Deduct (A) one million two hundred thirty-six thousand Dollars $ 1,246,000
2. Alternate No. 2: Exterior Storefront Replacement
Add/Deduct (D) one hundred thirty-two thousand Dollars $ 132,000
3. Alternate No. 3: Transulscent Wall Panel Replacement
Add/Deduct (D) two hundred fifteen thousand Dollars $ 215,000
4. Alternate No. 4: Acoustic Wall Panels
Add/Deduct (D) Seventy one thousand Dollars $ 71,000

1.08 RESPONSIBLE CONTRACTOR COMPLIANCE

A. By signing this bid form, I am an Owner or Officer of the firm name listed on the bid form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

1.09 ADDENDA

A. The following Addenda have been received. The modifications to the Bid Documents noted below have been considered and all costs are included in the Bid Sum.

1. Addendum(s) # 1, 2, 3.

1.10 BID FORM SIGNATURE(S)

Versacon Inc.
(Bidder - print the full name of your firm)
was hereunto affixed in the presence of:
Charles Zierhut, President
(Authorized signing officer, Title)

(Signature)

END OF SECTION 00 41 00

SECTION 00 41 15
MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT

The undersigned, the Owner or Officer of Versacon Inc. (Prime or Sub-Contractor Name) verify under oath that as a contractor I am in compliance with the following minimum criteria per Minnesota Statute 16C.285 Subd. 3:

1 The contractor:
- a Is in compliance with workers' compensation and unemployment insurance requirements;
- b Is currently registered with the Department of Revenue and the Department of Employment and Economic Development if it has employees;
- c Has a valid federal tax identification number or a valid Social Security number if an individual; and
- d Has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

2 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:
- a Repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period;
- b Has been issued an order to comply by the commissioner of labor and industry that has become final;
- c Has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;
- d Has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;
- e Has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; or
- f Has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction.
- g Provided that, if the contractor or related entity contests a determination of underpayment by the De partment of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

3 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

4 The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

5 The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

6 The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions; and

7 All subcontractors that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses 1 to 6.

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

CONTRACTOR OR SUBCONTRACTOR
Versacon Inc.
By: Charles Zierhut
Its: President

STATE OF MN)
)SS.
COUNTY OF Hennepin)

Sworn to and subscribed to before me this 2nd day of November, 2023.

Notary Public, Kristin Forness County, State of Wright, Minnesota
My Commission Expires: 1/31/2027

KRISTIN FORNESS
NOTARY PUBLIC
MINNESOTA
My Commission Expires 1/31/2027

END OF SECTION 00 41 15

AIA® Document A310™ – 1970

Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we
(Here insert full name and address or legal title of Contractor)
Versacon, Inc.
9443 Science Center Drive
Minneapolis, MN 55428

as Principal, hereinafter called the Principal, and
(Here insert full name and address or legal title of Surety)
Fidelity and Deposit Company of Maryland
1299 Zurich Way, 5th Floor
Schaumburg, IL 60196-1056

a corporation duly organized under the laws of the State of **Illinois**
as Surety, hereinafter called the Surety, are held and firmly bound unto
(Here insert full name and address or legal title of Owner)
ISD #279 - Osseo Public Schools
11200 - 93rd Ave. N.
Maple Grove, MN 55369

as Obligee, hereinafter called the Obligee, in the sum of **Five Percent (5%) of the Amount of the Bid** Dollars ($ **5%**), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for
(Here insert full name, address and description of project)
ISD #279- Brooklyn Middle School Renovations-including walls, roofing and concrete

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this **2nd** day of **November, 2023**

(Witness)

Versacon, Inc.
(Principal) Charles Zierhut (Seal)
President
(Title)

(Witness)

Fidelity and Deposit Company of Maryland
(Surety)
(Title) **Name Alemdar** *(Seal)*
Attorney-in-Fact

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INDIVIDUAL OR PARTNERSHIP ACKNOWLEDGMENT

STATE OF _____

ss

COUNTY OF _____

On the _____ day of _____, _____, before me personally appeared

_____ to me known to be the person(s) described in and who executed the foregoing instrument, as Principal(s), and acknowledged to me that __he__ executed the same as his/her/their free act and deed.

_____

(Notary Seal)

CORPORATE ACKNOWLEDGMENT

STATE OF Minnesota

ss

COUNTY OF Hennepin

On the **2nd** day of **November**, **2023**, before me personally appeared Charles Zierhut to me known, who being by me duly sworn, did say that he/she is the President of **Versacon, Inc.**, the corporation described in and which executed the foregoing instrument; that he/she knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the board of directors of said corporation; and that he/she signed his/her name thereto by like order

Kristin Forness

(Notary Seal)

KRISTIN FORNESS
NOTARY PUBLIC
MINNESOTA
My Commission Expires 1/31/2027

ACKNOWLEDGMENT OF CORPORATE SURETY

STATE OF MINNESOTA

ss

COUNTY OF **Washington**

On the **2nd** day of **November**, **2023**, before me personally appeared **Name Alemdar** to me known, who being duly sworn, did say that he/she is the aforesaid officer or attorney-in-fact of the **Fidelity and Deposit Company of Maryland** a corporation; that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by the aforesaid officer, by authority of its board of directors; and the aforesaid officer acknowledged said instrument to be the free act and deed of said corporation.

Melissa M. Nordin

(Notary Seal)

MELISSA M. NORDIN
Notary Public - Minnesota
My Commission Expires
January 31, 2025

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by **Robert D. Murray, Vice President**, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint **Alan STARKS, Alexandra KISSELL, Tyler GERADS, Jeffrey SETTEM, Name ALEMDAR and Melissa M. NORDIN, all of EDEN PRAIRIE, MINNESOTA,** its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: **any and all bonds and undertakings,** and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said **ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND,** this 12th day of April, A.D. 2022.

ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND

By: Robert D. Murray
Vice President

By: Dawn E. Brown
Secretary

State of Maryland
County of Baltimore

On this 12th day of April, A.D. 2022, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Robert D. Murray, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Constance A. Dunn, Notary Public
My Commission Expires: July 9, 2023

EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify of revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 2nd day of November, 2023.

MJ Pethick

By: Mary Jean Pethick
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
Ph: 800-626-4577

If your jurisdiction allows for electronic reporting of surety claims, please submit to:
reportsfclaims@zurichna.com

Authenticity of this bond can be confirmed at bondvalidator.zurichna.com or 410-559-8790

SECTION 00 41 00
BID FORM

THE PROJECT AND THE PARTIES

1.01 TO:

A. Independent School District #279
Osseo Education Service Center
11200 93rd Avenue North
Maple Grove, Minnesota 55369

1.02 FOR:

A. Project: 2024 Brooklyn Middle School Renovation

B. Project Number: 222241
7377 Noble Avenue North
Brooklyn Park, Minnesota 55443

We have examined the Contract Documents for the proposed 2024 Brooklyn Middle School Renovation as prepared by Wold Architects and Engineers, St. Paul, Minnesota, and the conditions affecting the work.

1.03 DATE: 11/2/23 (BIDDER TO ENTER DATE)

1.04 SUBMITTED BY: (BIDDER TO ENTER NAME AND ADDRESS)

A. Bidder's Full Name Ebert, Inc. dba: Ebert Companies
1. Address 23350 County Road 10
2. City, State, Zip Corcoran, MN 55357
3. Telephone Number (763) 498-7844
4. Fax Number (763) 498-9951

1.05 ACCEPTANCE

A. Accompanying this proposal is a Bid Security for all work, required to be furnished by Contract Documents, the same being subject to forfeiture in the event of default by the undersigned.

B. I agree to complete the Project, provided a contract is executed within 30 calendar days, by August 22, 2025.

C. I understand the Owner reserves the right to reject any or all bids, and it is agreed that this bid may not be withdrawn for a period of thirty (30) days from the opening thereof.

1.06 BASE BID

A. The Bidder agrees to perform all work including General, Mechanical and Electrical Construction for the Base Bid Sum of:

Sixteen million four Hundred forty three thousand Dollars $ 16,443,000

1.07 ALTERNATES

A. The Bidder agrees to add to or deduct from the Base Bid Sum the following amounts to perform the alternate work described in Section 01 23 00, including all associated costs.

1. Alternate No. 1: Stage
(Add)/Deduct one million seventy five thousand Dollars $ 1,075,000
2. Alternate No. 2: Exterior Storefront Replacement
(Add)/Deduct one Hundred fifty six thousand Dollars $ 156,000
3. Alternate No. 3: Transulscent Wall Panel Replacement
(Add)/Deduct Two Hundred forty thousand Dollars $ 240,000
4. Alternate No. 4: Acoustic Wall Panels
(Add)/Deduct Eighty seven thousand five hundred Dollars $ 87,500

1.08 RESPONSIBLE CONTRACTOR COMPLIANCE

A. By signing this bid form, I am an Owner or Officer of the firm name listed on the bid form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

1.09 ADDENDA

A. The following Addenda have been received. The modifications to the Bid Documents noted below have been considered and all costs are included in the Bid Sum.

1. Addendum(s) # 1, 2, & 3.

1.10 BID FORM SIGNATURE(S)

Ebert, Inc. dba: Ebert Companies
(Bidder - print the full name of your firm)
was hereunto affixed in the presence of:
Markus Ebert, Vice President/Secretary
(Authorized signing officer, Title)

(Signature)

END OF SECTION 00 41 00

SECTION 00 41 15
MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT

The undersigned, the Owner or Officer of Ebert, Inc. dba: Ebert Companies (Prime or Sub-Contractor Name) verify under oath that as a contractor I am in compliance with the following minimum criteria per Minnesota Statute 16C.285 Subd. 3:

1 The contractor:
   a Is in compliance with workers' compensation and unemployment insurance requirements;
   b Is currently registered with the Department of Revenue and the Department of Employment and Economic Development if it has employees;
   c Has a valid federal tax identification number or a valid Social Security number if an individual; and
   d Has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

2 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:
   a Repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period;
   b Has been issued an order to comply by the commissioner of labor and industry that has become final;
   c Has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;
   d Has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;
   e Has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; or
   f Has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction.
   g Provided that, if the contractor or related entity contests a determination of underpayment by the De partment of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

3 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

4 The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

5 The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

6 The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions; and

7 All subcontractors that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses 1 to 6.

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

CONTRACTOR OR SUBCONTRACTOR
Ebert, Inc. dba: Ebert Companies
By: Markus Ebert
Its: Vice President/Secretary

STATE OF Minnesota)
)SS.
COUNTY OF Hennepin)

Sworn to and subscribed to before me this 2nd day of November, 2023.

Notary Public, Wright County, State of Minnesota
My Commission Expires: 1/31/2027

SHELBY RASMUSSEN
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan 31, 2027

END OF SECTION 00 41 15

MERCHANTS BONDING COMPANY™
MERCHANTS BONDING COMPANY (MUTUAL) P.O. BOX 14498, DES MOINES, IOWA 50306-3498
PHONE: (800) 678-8171 FAX: (515) 243-3854

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Ebert, Inc. dba Ebert Companies
23350 County Road 10
Corcoran, MN 55357

SURETY:
(Name, legal status and principal place of business)
Merchants Bonding Company (Mutual)
A Corporation
6700 Westown Parkway, West Des Moines, IA 50266

OWNER:
(Name, legal status and address)

Osseo Area Schools ISD #279
11200 93rd Ave. N
Maple Grove, MN 55369

BOND AMOUNT: Five Percent (5%) of the Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)

2024 Brooklyn Middle School Renovation

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **26th** day of **October** **2023**

Ebert, Inc. dba Ebert Companies

(Witness)

(Principal) *(Seal)*
Markus Ross Ebert **Vice President & Secretary**
(Title)

(Witness)

Merchants Bonding Company (Mutual)
(Surety) *(Seal)*
(Title) **Stephen M Klein** **Attorney-In-Fact**

CON 0657 (2/15) Printed in cooperation with American Institute of Architects (AIA). The language in this document conforms exactly to the language used in AIA Document A310-Bid Bond-2010

ACKNOWLEDGMENT OF INDIVIDUAL

State of _____)
) ss.
County of _____)

ACKNOWLEDGMENT OF PRINCIPAL

On this _____ day of _____, , before me personally appeared _____, known to me to be the individual whose name is subscribed on this bond form, who acknowledged that this bond was executed for the purposes therein contained.

Notary Seal

_____
Notary Public

ACKNOWLEDGMENT OF PARTNERSHIP

State of _____)
) ss.
County of _____)

ACKNOWLEDGMENT OF PRINCIPAL

On this _____ day of _____, , before me personally appeared _____, known to me to be a partner in the partnership whose name is subscribed on this bond form, who acknowledged to me that the bond was executed on behalf of the partnership for the purposes therein contained.

Notary Seal

_____
Notary Public

ACKNOWLEDGMENT OF CORPORATION

State of Minnesota)
) ss.
County of Hennepin)

ACKNOWLEDGMENT OF PRINCIPAL

On this 26th day of October 2023 before me personally appeared **Markus Ross Ebert**, who acknowledged that he or she is the **Vice President** of a corporation whose name is subscribed on this bond form, and that, as a corporate officer, he or she is authorized to execute the bond for the purposes therein contained.

Notary Seal

SHELBY RASMUSSEN
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan 31, 2027

_____
Notary Public

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
) ss.
County of Hennepin)

ACKNOWLEDGMENT OF SURETY

On this **26th** day of **October**, **2023** before me personally appeared **Stephen M Klein**, who acknowledged that he or she is the attorney in fact who is authorized on behalf of **Merchants Bonding Company**, corporation, on the behalf of the corporation.

Notary Seal

KARLA J DEUTSCH HUNT
NOTARY PUBLIC
MINNESOTA
MY COMMISSION EXPIRES JAN. 31, 2027

_____
Notary Public

MERCHANTS BONDING COMPANY™

POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Aileen Geving; Chase Stoneback; Christine Scott; Christopher James; Dee Ann Briegel; Gregg K Boomgard; James Erickson; Janet L Roth; John C Klein; Karla Deutsch Hunt; Kerri Hatton-Rudnik; Kim Neary; Kristin B Schiferl; Kristin M Bakos; Larry Sumbs; Lynn M Dvergsten; Michael Zahn; Rita Carlson; Stephen M Klein; Susan A Rieschl; Tracy Chehoski; Wendy M Schmid

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and aut hority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 12th day of September , 2023 .

MERCHANTS NATIONAL BONDING, INC. INCORPORATED -o- 2003

MERCHANTS BONDING COMPANY (MUTUAL) INCORPORATED -o- 1933

MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

By Larry Taylor
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 12th day of September 2023 , before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

NOTARIAL SEAL IOWA
Kim Lee
Commission Number 702737
My Commission Expires
April 14, 2024

Kim Lee
Notary Public

(Expiration of notary's commission does not invalidate this instrument)

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this **26th** day of **October** , **2023** .

MERCHANTS NATIONAL BONDING, INC. INCORPORATED -o- 2003

MERCHANTS BONDING COMPANY (MUTUAL) INCORPORATED -o- 1933

William Warner Jr.
Secretary

DEPARTMENT OF HUMAN RIGHTS

WORKFORCE
CERTIFICATE OF COMPLIANCE

The Commissioner of the Minnesota Department of Human Rights by the signature below attests that **EBERT CONSTRUCTION, INC.** is hereby certified as a contractor under the Minnesota Human Rights Act, § 363A.

Certificate start date: **3/23/2022**

Certificate expiration date: **3/22/2026**

Minnesota Department of Human Rights

FOR THE DEPARTMENT BY:

Rebecca Lucero, Commissioner

AN EQUAL OPPORTUNITY EMPLOYER
540 Fairview Ave N, Suite 201 • St. Paul, MN 55104 • Tel 651.539.1100
MN Relay 711 or 1.800.627.3529 • Toll Free 1.800.657.3704 • mn.gov/mdhr

DEPARTMENT OF HUMAN RIGHTS

EQUAL PAY
CERTIFICATE OF COMPLIANCE

The Commissioner of the Minnesota Department of Human Rights by the signature below attests that **EBERT CONSTRUCTION, INC.** is hereby certified as a contractor under the Minnesota Human Rights Act, § 363A.44.

Certificate start date: **July 26, 2022**

Certificate expiration date: **July 25, 2026**

Minnesota Department of Human Rights

FOR THE DEPARTMENT BY:

Rebecca Lucero, Commissioner

SECTION 00 41 00
BID FORM

THE PROJECT AND THE PARTIES

1.01 TO:

A. Independent School District #279
Osseo Education Service Center
11200 93rd Avenue North
Maple Grove, Minnesota 55369

1.02 FOR:

A. Project: 2024 Brooklyn Middle School Renovation

B. Project Number: 222241
7377 Noble Avenue North
Brooklyn Park, Minnesota 55443

We have examined the Contract Documents for the proposed 2024 Brooklyn Middle School Renovation as prepared by Wold Architects and Engineers, St. Paul, Minnesota, and the conditions affecting the work.

1.03 DATE: 11/02/2023 **(BIDDER TO ENTER DATE)**

1.04 SUBMITTED BY: (BIDDER TO ENTER NAME AND ADDRESS)

A. Bidder's Full Name BCI Construction Inc.
1. Address 7135 5th Ave. NE
2. City, State, Zip Sauk Rapids, MN 56379
3. Telephone Number (320) 393-3185
4. Fax Number (320) 393-3186

1.05 ACCEPTANCE

A. Accompanying this proposal is a Bid Security for all work, required to be furnished by Contract Documents, the same being subject to forfeiture in the event of default by the undersigned.

B. I agree to complete the Project, provided a contract is executed within 30 calendar days, by August 22, 2025.

C. I understand the Owner reserves the right to reject any or all bids, and it is agreed that this bid may not be withdrawn for a period of thirty (30) days from the opening thereof.

1.06 BASE BID

A. The Bidder agrees to perform all work including General, Mechanical and Electrical Construction for the Base Bid Sum of:
Sixteen Million Six hundred Seventy five thousand sixty nine Dollars $ 16,675,069

1.07 ALTERNATES

A. The Bidder agrees to add to or deduct from the Base Bid Sum the following amounts to perform the alternate work described in Section 01 23 00, including all associated costs.

1. Alternate No. 1: Stage
Add/Deduct Add Dollars $ 1,088,000
2. Alternate No. 2: Exterior Storefront Replacement
Add/Deduct Add Dollars $ 160,000
3. Alternate No. 3: Transulscent Wall Panel Replacement
Add/Deduct Add Dollars $ 230,000
4. Alternate No. 4: Acoustic Wall Panels
Add/Deduct Add Dollars $ 135,000

1.08 RESPONSIBLE CONTRACTOR COMPLIANCE

A. By signing this bid form, I am an Owner or Officer of the firm name listed on the bid form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

1.09 ADDENDA

A. The following Addenda have been received. The modifications to the Bid Documents noted below have been considered and all costs are included in the Bid Sum.

1. Addendum(s) # 1, 2, 3.

1.10 BID FORM SIGNATURE(S)

BCI Construction Inc.

(Bidder - print the full name of your firm)

was hereunto affixed in the presence of:

Aaron Foss, CFO

(Authorized signing officer, Title)

(Signature)

END OF SECTION 00 41 00

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)
BCI Construction, Inc.

7135 5th Avenue NE
Sauk Rapids, MN 56379

SURETY:
(Name, legal status and principal place of business)
Atlantic Specialty Insurance Company
605 Highway 169 North, Suite 800
Plymouth, MN 55441

OWNER:
(Name, legal status and address)
ISD No. 279, Osseo Area Schools
11200 93rd Avenue North
Maple Grove, MN 55369

BOND AMOUNT: **Five Percent of the Total Amount Bid (5%)**

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

PROJECT:
(Name, location or address, and Project number, if any)
Project No. 222241; 2024 Brooklyn Middle School Renovation; ISD 279

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **31st** day of **October, 2023**

Sherri Duderich
(Witness)

John M Engstrum
(Witness) **Sandra M. Engstrum**

BCI Construction, Inc.
(Principal) *(Seal)*
By: R V
(Title) Ryan Cross, President/CEO

Atlantic Specialty Insurance Company
(Surety) *(Seal)*
By: Brian J Oestreich
(Title) **Brian J. Oestreich, Attorney-in-Fact**

ATLANTIC SPECIALTY INSURANCE COMPANY CORPORATE SEAL 1986 NEW YORK

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.
/

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051110

ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF Minnesota)

COUNTY OF Benton)

On this 2nd day of Nov., in the year 2023, before me personally appeared Ryan Cross, President/CEO of BCI Construction, Inc., known to me to be the person whose name is subscribed to the instrument, and acknowledge that he/she executed the same.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

SHERRI C. DIEDERICH
NOTARY PUBLIC-MINNESOTA
My Comm. Exp. Jan. 31, 2026

Sherri Diederich, Notary Public

My Commission Expires: Jan 31, 2026

ACKNOWLEDGEMENT OF SURETY

STATE OF Minnesota)

COUNTY OF Hennepin)

On this 31st day of October, in the year 2023, before me personally come(s) Brian J. Oestreich, Attorney-in-Fact of Atlantic Specialty Insurance Company, with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is the Attorney-in-Fact of Atlantic Specialty Insurance Company, the company described in and which executed the within instrument; that he/she know(s) the corporate seal of such Company; and that the seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said Company, and that he/she signed said instrument as Attorney-in-Fact of the said Company by like order.

In WITNESS WHEREOF, I have hereunto set my hands and affixed my official seal, the day and year in this certificate first above written.

Sandra M. Engstrum, Notary Public

SANDRA M. ENGSTRUM
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2026

My Commission Expires: January 31, 2026

intact INSURANCE

Power of Attorney

KNOW ALL MEN BY THESE PRESENTS, that ATLANTIC SPECIALTY INSURANCE COMPANY, a New York corporation with its principal office in Plymouth, Minnesota, does hereby constitute and appoint: **Brian J. Oestreich, C. White, Emily White, Joshua R. Loftis, Lin Ulven, Melinda C. Blodgett, Michelle Morrison, Nathan Weaver, Nicole Stillings, R. W. Frank, R.C. Bowman, Rachel Thomas, Ross S Squires, Sandra M Engstrum, Ted Jorgensen, Tina Domask**, each individually if there be more than one named, its true and lawful Attorney-in-Fact, to make, execute, seal and deliver, for and on its behalf as surety, any and all bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof; provided that no bond or undertaking executed under this authority shall exceed in amount the sum of: **unlimited** and the execution of such bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof in pursuance of these presents, shall be as binding upon said Company as if they had been fully signed by an authorized officer of the Company and sealed with the Company seal. This Power of Attorney is made and executed by authority of the following resolutions adopted by the Board of Directors of ATLANTIC SPECIALTY INSURANCE COMPANY on the twenty-fifth day of September, 2012:

Resolved: That the President, any Senior Vice President or Vice-President (each an "Authorized Officer") may execute for and in behalf of the Company any and all bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof, and affix the seal of the Company thereto; and that the Authorized Officer may appoint and authorize an Attorney-in-Fact to execute on behalf of the Company any and all such instruments and to affix the Company seal thereto; and that the Authorized Officer may at any time remove any such Attorney-in-Fact and revoke all power and authority given to any such Attorney-in-Fact.

Resolved: That the Attorney-in-Fact may be given full power and authority to execute for and in the name and on behalf of the Company any and all bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof, and any such instrument executed by any such Attorney-in-Fact shall be as binding upon the Company as if signed and sealed by an Authorized Officer and, further, the Attorney-in-Fact is hereby authorized to verify any affidavit required to be attached to bonds, recognizances, contracts of indemnity, and all other writings obligatory in the nature thereof.

This power of attorney is signed and sealed by facsimile under the authority of the following Resolution adopted by the Board of Directors of ATLANTIC SPECIALTY INSURANCE COMPANY on the twenty-fifth day of September, 2012:

Resolved: That the signature of an Authorized Officer, the signature of the Secretary or the Assistant Secretary, and the Company seal may be affixed by facsimile to any power of attorney or to any certificate relating thereto appointing an Attorney-in-Fact for purposes only of executing and sealing any bond, undertaking, recognizance or other written obligation in the nature thereof, and any such signature and seal where so used, being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

IN WITNESS WHEREOF, ATLANTIC SPECIALTY INSURANCE COMPANY has caused these presents to be signed by an Authorized Officer and the seal of the Company to be affixed this first day of January, 2023.

ATLANTIC SPECIALTY INSURANCE COMPANY CORPORATE SEAL 1986 NEW YORK

By _____
Sarah A. Kolar, Vice President and General Counsel

STATE OF MINNESOTA
HENNEPIN COUNTY

On this first day of January, 2023, before me personally came Sarah A. Kolar, Vice President and General Counsel of ATLANTIC SPECIALTY INSURANCE COMPANY, to me personally known to be the individual and officer described in and who executed the preceding instrument, and she acknowledged the execution of the same, and being by me duly sworn, that she is the said officer of the Company aforesaid, and that the seal affixed to the preceding instrument is the seal of said Company and that the said seal and the signature as such officer was duly affixed and subscribed to the said instrument by the authority and at the direction of the Company.

ALISON DWAN NASH-TROUT
NOTARY PUBLIC - MINNESOTA
My Commission Expires
January 31, 2025

_____
Notary Public

I, the undersigned, Secretary of ATLANTIC SPECIALTY INSURANCE COMPANY, a New York Corporation, do hereby certify that the foregoing power of attorney is in full force and has not been revoked, and the resolutions set forth above are now in force.

Signed and sealed. Dated 31st day of October, 2023.

ATLANTIC SPECIALTY INSURANCE COMPANY CORPORATE SEAL 1986 NEW YORK

This Power of Attorney expires
January 31, 2025

_____
Kara L.B. Barrow, Secretary

Please direct bond verifications to surety@intactinsurance.com

SECTION 00 41 00
BID FORM

THE PROJECT AND THE PARTIES

1.01 TO:

A. Independent School District #279
Osseo Education Service Center
11200 93rd Avenue North
Maple Grove, Minnesota 55369

1.02 FOR:

A. Project: 2024 Brooklyn Middle School Renovation

B. Project Number: 222241
7377 Noble Avenue North
Brooklyn Park, Minnesota 55443

We have examined the Contract Documents for the proposed 2024 Brooklyn Middle School Renovation as prepared by Wold Architects and Engineers, St. Paul, Minnesota, and the conditions affecting the work.

1.03 DATE: 10/31/23 **(BIDDER TO ENTER DATE)**

1.04 SUBMITTED BY: (BIDDER TO ENTER NAME AND ADDRESS)

A. Bidder's Full Name Brennan Construction of MN, Inc.
1. Address 3255 Garfield Avenue Suite 200
2. City, State, Zip Minneapolis, MN 55408
3. Telephone Number (507) 625-5417
4. Fax Number (507) 625-4805

1.05 ACCEPTANCE

A. Accompanying this proposal is a Bid Security for all work, required to be furnished by Contract Documents, the same being subject to forfeiture in the event of default by the undersigned.

B. I agree to complete the Project, provided a contract is executed within 30 calendar days, by August 22, 2025.

C. I understand the Owner reserves the right to reject any or all bids, and it is agreed that this bid may not be withdrawn for a period of thirty (30) days from the opening thereof.

1.06 BASE BID

A. The Bidder agrees to perform all work including General, Mechanical and Electrical Construction for the Base Bid Sum of:

EIGHTEEN MILLION TWO HUNDRED Dollars $ 18,250,000.00

1.07 ALTERNATES FIFTY THOUSAND

A. The Bidder agrees to add to or deduct from the Base Bid Sum the following amounts to perform the alternate work described in Section 01 23 00, including all associated costs.

1. Alternate No. 1: Stage
(Add)/Deduct ONE MILLION TWO HUNDRED FIFTY THOUSAND Dollars $ 1,250,000.00
2. Alternate No. 2: Exterior Storefront Replacement
(Add)/Deduct ONE HUNDRED TWENTY FIVE THOUSAND Dollars $ 125,000.00
3. Alternate No. 3: Transulscent Wall Panel Replacement
(Add)/Deduct TWO HUNDRED FIFTY FIVE THOUSAND Dollars $ 255,000.00
4. Alternate No. 4: Acoustic Wall Panels
(Add)/Deduct NINETY FOUR THOUSAND Dollars $ 94,000.00

1.08 RESPONSIBLE CONTRACTOR COMPLIANCE

A. By signing this bid form, I am an Owner or Officer of the firm name listed on the bid form and I verify under oath that as a Prime Contractor I am in compliance with the Responsible Contractor criteria as defined in Minnesota Statute 16C.285, subd. 3.

1.09 ADDENDA

A. The following Addenda have been received. The modifications to the Bid Documents noted below have been considered and all costs are included in the Bid Sum.

1. Addendum(s) # 1 issued 10/17/23, 2 issued 10/23/23, 3 issued 10/31/23 .

1.10 BID FORM SIGNATURE(S)

Brennan Construction of MN, Inc.
(Bidder - print the full name of your firm)
was hereunto affixed in the presence of:
Joe Brennan, Vice President
(Authorized signing officer, Title)

(Signature)

END OF SECTION 00 41 00

SECTION 00 41 15
MN RESPONSIBLE CONTRACTOR COMPLIANCE AFFIDAVIT

The undersigned, the Owner or Officer of Brennan Construction of MN, Inc. (Prime or Sub-Contractor Name) verify under oath that as a contractor I am in compliance with the following minimum criteria per Minnesota Statute 16C.285 Subd. 3:

1 The contractor:
- a Is in compliance with workers' compensation and unemployment insurance requirements;
- b Is currently registered with the Department of Revenue and the Department of Employment and Economic Development if it has employees;
- c Has a valid federal tax identification number or a valid Social Security number if an individual; and
- d Has filed a certificate of authority to transact business in Minnesota with the secretary of state if a foreign corporation or cooperative;

2 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated section 177.24, 177.25, 177.41 to 177.44, 181.13, 181.14, or 181.722, and has not violated United States Code, title 29, sections 201 to 219, or United States Code, title 40, sections 3141 to 3148. For purposes of this clause, a violation occurs when a contractor or related entity:
- a Repeatedly fails to pay statutorily required wages or penalties on one or more separate projects for a total underpayment of $25,000 or more within the three-year period;
- b Has been issued an order to comply by the commissioner of labor and industry that has become final;
- c Has been issued at least two determination letters within the three-year period by the Department of Transportation finding an underpayment by the contractor or related entity to its own employees;
- d Has been found by the commissioner of labor and industry to have repeatedly or willfully violated any of the sections referenced in this clause pursuant to section 177.27;
- e Has been issued a ruling or findings of underpayment by the administrator of the Wage and Hour Division of the United States Department of Labor that have become final or have been upheld by an administrative law judge or the Administrative Review Board; or
- f Has been found liable for underpayment of wages or penalties or misrepresenting a construction worker as an independent contractor in an action brought in a court having jurisdiction.
- g Provided that, if the contractor or related entity contests a determination of underpayment by the De partment of Transportation in a contested case proceeding, a violation does not occur until the contested case proceeding has concluded with a determination that the contractor or related entity underpaid wages or penalties;

3 The contractor or related entity is in compliance with and, during the three-year period before submitting the verification, has not violated chapter 326B. For purposes of this clause, a violation occurs when a contractor or related entity has been issued a final administrative or licensing order;

4 The contractor or related entity has not, more than twice during the three-year period before submitting the verification, had a certificate of compliance under section 363A.36 revoked or suspended based on the provisions of section 363A.36, with the revocation or suspension becoming final because it was upheld by the Office of Administrative Hearings or was not appealed to the office;

5 The contractor or related entity has not received a final determination assessing a monetary sanction from the Department of Administration or Transportation for failure to meet targeted group business, disadvantaged business enterprise, or veteran-owned business goals, due to a lack of good faith effort, more than once during the three-year period before submitting the verification;

6 The contractor or related entity is not currently suspended or debarred by the federal government or the state of Minnesota or any of its departments, commissions, agencies, or political subdivisions; and

7 All subcontractors that the contractor intends to use to perform project work have verified to the contractor through a signed statement under oath by an owner or officer that they meet the minimum criteria listed in clauses 1 to 6.

Any violations, suspensions, revocations, or sanctions, as defined in clauses (2) to (5), occurring prior to July 1, 2014, shall not be considered in determining whether a contractor or related entity meets the minimum criteria.

CONTRACTOR OR SUBCONTRACTOR

By: Joe Brennan

Its: Vice President

STATE OF Minnesota)

)SS.

COUNTY OF Hennepin)

Sworn to and subscribed to before me this 2nd day of November, 2023.

Ceilidh J. Lombard

Notary Public, Hennepin County, State of Minnesota

My Commission Expires: Jan. 31, 2025

END OF SECTION 00 41 15

AIA® Document A310™ – 2010

Bond No. TB000697

Bid Bond

CONTRACTOR:
Name, legal status and address)
Brennan Construction Of Minnesota, Inc.
3255 Garfield Ave
Suite 200
Minneapolis, MN 55408

SURETY:
(Name, legal status and principal place of business)
Travelers Casualty and Surety Company of America
One Tower Square, 2SHS
Hartford, CT 06183

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD#279-Osseo Area Schools

Bond Amount: Five Percent **of the Bid Amount (** 5% **of Bid Amount)**

PROJECT: Project No. 222241 - 2024 Brooklyn Middle School Renovation:

(Name, location or address, and Project number, if any)

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, **or** within such time period as may be agreed to by the Owner and Contractor, and the Contractor **either** (I) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 27th day of October, 2023

(Witness)	*(Principal)* Brennan Construction Of Minnesota, Inc. *(Seal)*
(Witness)	*(Title)* Joe Brennan, Vice President *(Surety)* Travelers Casualty and Surety Company of America *(Seal)* *(Title)* Attorney-in-Fact Jennifer Boyles

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

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061110

ACKNOWLEDGMENT OF PRINCIPAL (Individual)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, to me known and known to me to be the person(s) who (is) (are) described in and executed the foregoing instrument and acknowledge(s) to me that he/she executed the same.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Partnership)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, a member of the co-partnership of _____ to me known and known to me to be the person who is described in and executed the foregoing instrument and acknowledges to me that he/she executed the same as for the act and deed of the said co-partnership.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Corporation)

State of Minnesota)
)
County of Hennepin)

On this 2nd day of November, in the year 2023, before me personally come(s) Joe Brennan, to me known, who, being duly sworn, deposes and says that he/she is the Vice President of the Brennan Construction of MN, Inc. the corporation described in and which executed the foregoing instrument; that he/she knows the seal of the said corporation; the seal affixed to the said instrument is such corporate seal; that it was so affixed by the order of the Board of Directors of said corporation, and that he/she signed his/her name thereto by like order.

CEILIDH J LOMBARD
Notary Public
Minnesota
My Commission Expires
Jan 31, 2025

Notary Public

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
)
County of Dakota)

On this 27th day of October, in the year 2023, before me personally come(s) Jennifer Boyles, Attorney(s)-in-Fact of Travelers Casualty and Surety Company of America with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is (are) the Attorney(s)-in-Fact of Travelers Casualty and Surety Company of America company described in and which executed the within instrument; that he/she know(s) the corporate seal of such company; and that seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said company, and that he/she signed said instrument as Attorney(s)-in-Fact of the said company by like order.

TONI L. FERRILL
NOTARY PUBLIC - MINNESOTA
My Commission Expires Jan 31, 2027

Notary Public

TRAVELERS

Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Jennifer Boyles** of **WEST ST PAUL**, **Minnesota**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April, 2021.**

State of Connecticut

City of Hartford ss.

By: _____
Robert L. Raney, Senior Vice President

On this the **21st** day of **April, 2021,** before me personally appeared **Robert L. Raney,** who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June, 2026**

_____
Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes,** the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **29th** day of **October**, **2023**.

_____
Kevin E. Hughes, Assistant Secretary

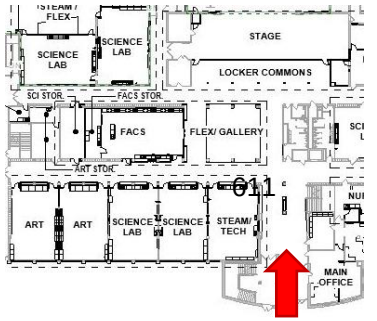
To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.

	Scope of Work	
PRIME:	GC/Demo	Rochon Corporation 28 2nd Street NW, Osseo, MN 55369
SUBS:		
1	Lovers/Access Panels	The Airolite Company, LLC 525 Western Road, Schofield, WI 54476
2	Painting & Coatings	All-State Painting, LLC 10525 Prairie Ln, Hanover, MN 55341
3	Fencing	American Fence Company of Minnesota LLC 5867 15th St. NW, Rochester 55901
4	Electrical (26, 27, 28)	Midwest Electrical Construction 3825 Lake Elmo Avenue North, Suite A, Lake Elmo, MN 55042
5	Marker Boards	Claridge Products & Equipment PO Box 910, Harrison, AR 72602-0910
6	Concrete/Masonry	Maga Concrete LLC Elko New Market, MN
7	Aluminum Doors/Windows	Hager City Glass N3470 Hwy 63, Hager City, WI 54014
8	Division 10	Construction Supply Inc. 2410 5th Ave. N, Fargo, ND 58102
9	Structural Steel	Distinctive Iron, LLC. 15970 Jarvis Street NW, Elk River , MN 55330
10	Carpentry	Friedges Drywall, Inc. 430 Webster St. P.O. Box 37, Elko New Market, MN 55020
11	Roofing	John A Dalsin Roofing 2830 South 20th Ave, Minneapolis, MN 55407
12	Casework/Millwork	TMI Systems Corporation 50 South Third Ave W, Dickinson, ND 58601
13	Flooring (VCT/Rubber/Athletic)	MCI Carpet One Floor & Home 26 First Avenue North, Waite Park, MN 56387
14	Overhead/Coiling Doors	Miner Ltd, dba Star Equipment 248 Apollo Drive, Lino Lakes, MN 55014
15	ACT	MN Acoustics 8770 Jefferson Highway, Maple Grove, MN 55369

16	Signage	Niche Visual 1561 Suzanna Drive NE, Longville, MN 56655
17	Lockers	Olympus Locker and Storage Products 6560 Edenvale Boulevard, Eden Prairie, MN 55346
18	Fluid Applied Flooring	The Sopris Group, LLC 7620 State Hwy 65 NE, Fridley, MN 55432
19	Fire Suppression	Summit Companies 575 Minnehaha Ave W, St. Paul, MN 55103
20	Joint Sealers	WSN Construction Services LLC 8257 East River Road NE, Fridley , MN 55432
21	Tile	Tim's Construction Group 11025 255th Ave NW, Zimmerman, MN 55398
22	Window Coverings	Warren Drapery Co LLC dba Business Window Coverings 2905 E Hennepin Ave, Minneapolis, MN 55413
23	Plumbing	B&D Plumbing, Heating & Air Conditioning 4145 MacKenzie Ct NE, St. Michael, MN 55376
24	HVAC	Weidner's Mechanical Contractors 29 Wilson Ave NE, St. Cloud, MN 56302
25	Operable Wall & Prefinished Interior Panels	WL Hall Co 530 15th Avenue S, Hopkins, MN 55343

Brooklyn Middle School

MAIN ENTRANCE



Brooklyn Middle School

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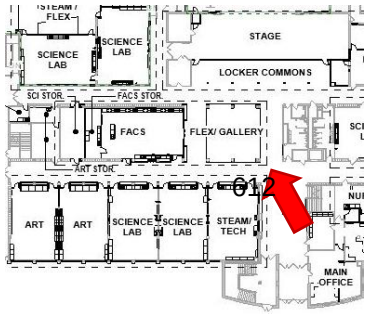

Brooklyn Middle School

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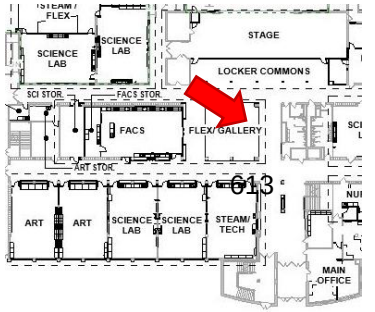
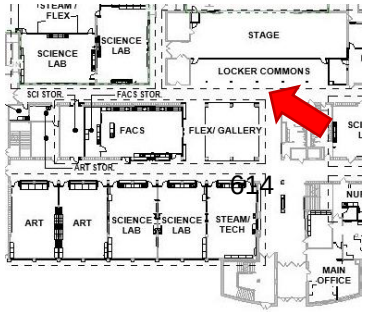


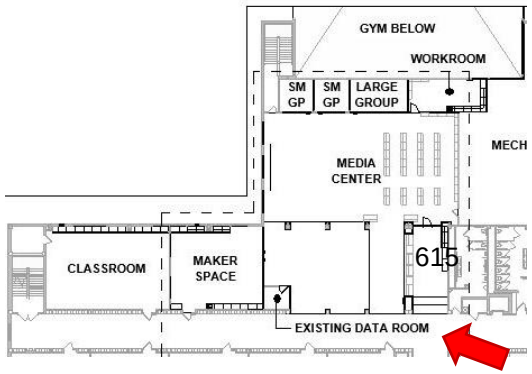
Brooklyn Middle School

LOCKER COMMONS



Brooklyn Middle School

MEDIA CENTER



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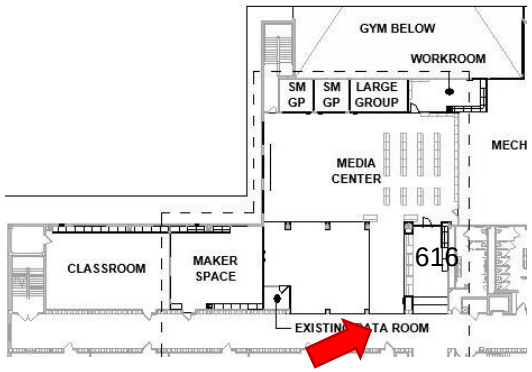

Brooklyn Middle School

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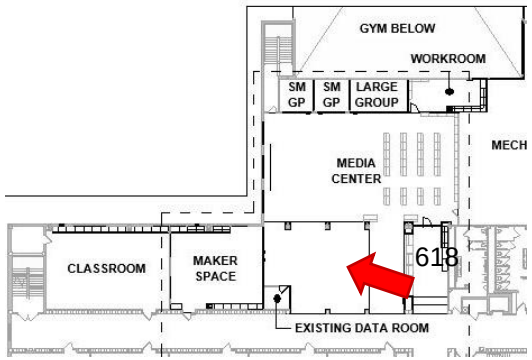

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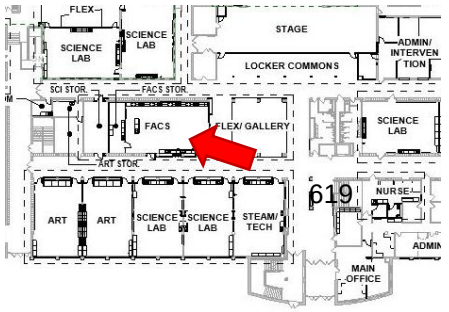

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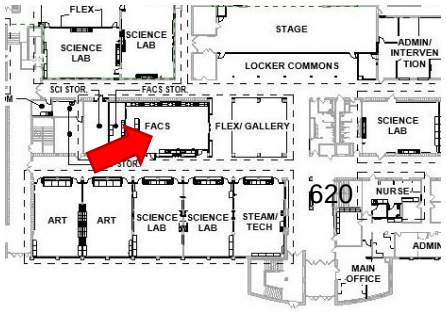
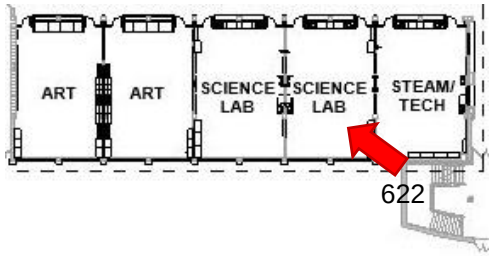


Brooklyn Middle School

GENDER NEUTRAL BATHROOM

Brooklyn Middle School

SCIENCE CLASSROOM



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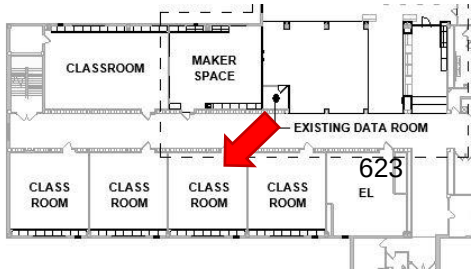
CLASSROOM



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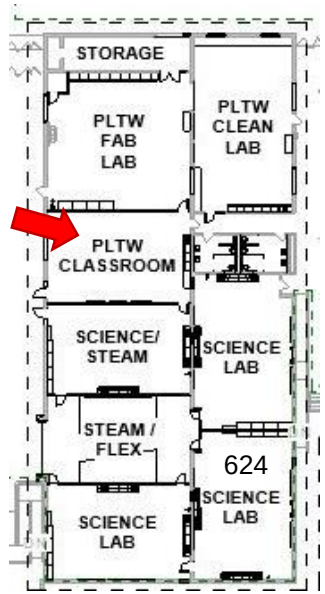
PLTW CLASSROOM



Brooklyn Middle School

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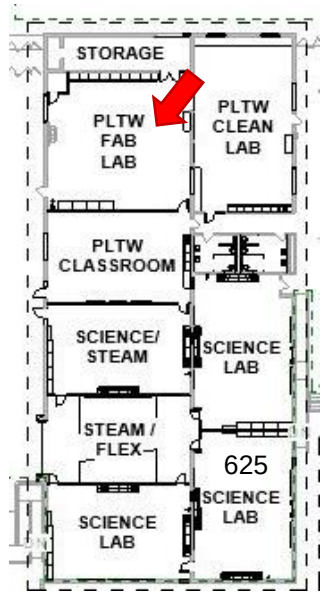

Brooklyn Middle School

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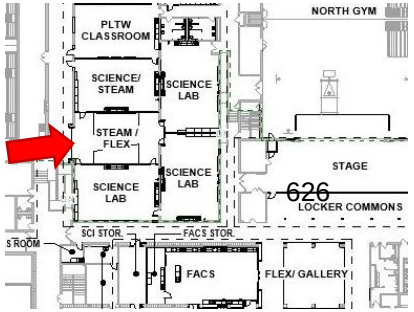

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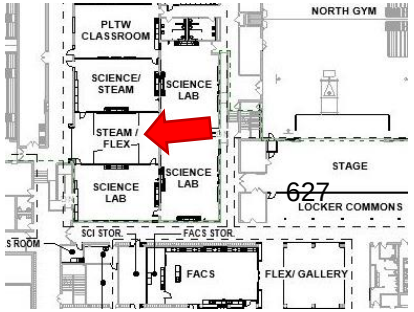
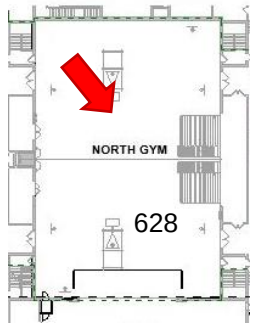


Brooklyn Middle School

GYMNASIUM



Brooklyn Middle School

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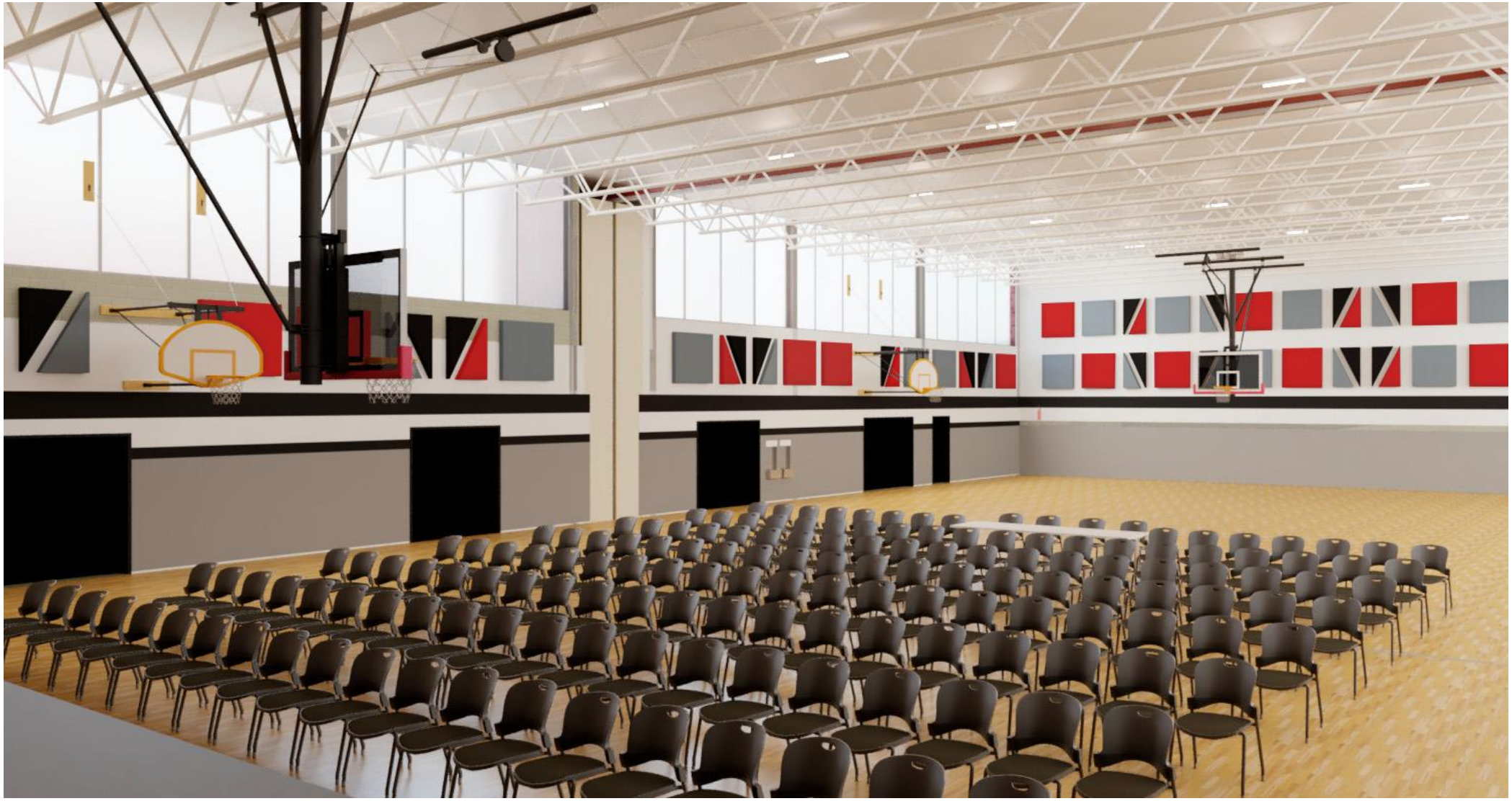

POLICY 102 – EQUAL OPPORTUNITY AND PROHIBITION AGAINST DISCRIMINATION, HARASSMENT AND VIOLENCE

I. PURPOSE

The purpose of this policy is to establish and maintain a learning and working environment that affords for equal educational and employment opportunities and that is free from harassment, violence or discrimination based on actual or perceived race, color, creed, religion, national origin, sex/gender, marital status, disability, status with regard to public assistance, sexual orientation, gender identity and expression, age, family care leave status or veteran status.

II. GENERAL STATEMENT OF POLICY

A. Equal Opportunity: The policy of the school district is to provide equal educational opportunity for all students seeking to enroll or enrolled in the school district programs/schools and to provide equal employment opportunity for all applicants and employees. The school district does not unlawfully discriminate on the basis of a person's protected status which includes the following: race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation, including gender identity or expression, age, family care leave status, or veteran status. The school district also makes reasonable accommodations for disabled persons.

B. Prohibition Against Discrimination or Harassment: It will be a violation of this policy for any student or school district employee to engage in any of the following conduct:

1. Harass another student or school district employee on the basis of a person's actual or perceived protected legal status;
2. Inflict, threaten to inflict or attempt to inflict violence against another student or school district employee on the basis of a person's protected legal status;
3. Discriminate against a student or school district employee based on that student's or employee's actual or perceived protected class status.

C. It will be a violation of this policy for any student, district employee or independent contractor to engage in malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religion, sexual harassment, and sexual orientation and gender identity as defined in Minnesota Statutes, chapter 363A against any student, district employee or independent contractor.

a. "Malicious and sadistic conduct" means creating a hostile learning environment by acting with the intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.

~~C.~~D. This policy applies to all of the academic and nonacademic (e.g. athletic, extracurricular, community education) programs of the school district and will be enforced before, during, or after school hours on all school district property, including the school bus, school functions, or events held at other locations. To the extent consistent with state and federal law, this policy also applies to any off-campus conduct that causes or threatens to cause a substantial and material disruption at school, or interferes with the rights of students or employees to be free from a hostile school environment taking into consideration the totality of the circumstances on and off campus.

~~D.~~E. The school district will investigate all complaints of harassment, violence or discrimination whether formal or informal, verbal or written based on a student's or district employee's actual or perceived protected class status.

~~E.~~F. The school district's investigation procedures will incorporate appropriate due process standards and include, at a minimum, the following:

1. notice to students, employees, and others of the process for filing a complaint under this policy, including who to contact (title and method of communication) and how to initiate a complaint;
2. a requirement that all complaints will be promptly, thoroughly, and impartially investigated and decided within reasonable, designated time frames at each stage of the complaint process;

3. to the extent consistent with state and federal laws, provisions for maintaining the confidentiality of the person who files a complaint;
4. written notice to the complainant of the disposition of the complaint at each stage of the process;
5. a fair and equitable appeal process;
6. a notice that retaliation against a person who files a complaint of discrimination, harassment or violence under this policy, or people who participate in related proceedings, is prohibited;
7. an assurance that if discrimination, harassment or violence has occurred in violation of this policy, appropriate corrective and remedial actions will be taken; and
8. a provision that notifies individuals that they may file complaints with other appropriate state and federal agencies.

~~F.~~G. This policy and applicable procedures only apply to allegations of discrimination, harassment and violence based upon a person's protected legal status which include actual or perceived race, color, creed, religion, national origin, sex/gender, marital status, disability, status with regard to public assistance, sexual orientation, age, family care leave status or veteran status.

III. VIOLATION OF POLICY

The school district will discipline or take appropriate action against any student or school district employee who is found to have violated this policy. Appropriate administrative and staff follow-up will be provided for targets and offenders of harassment, violence and discrimination.

IV. TRAINING AND EDUCATION

The school district will implement discrimination/harassment/violence prevention and character development education programs to prevent and reduce policy violations.

This policy must be conspicuously posted throughout each school building, distributed to ach employee and independent contractor at the time of hiring or contracting, and a process for communicating this policy with students, employees and independent contractors.

Revised:
Revised: 11/16/2021
Revised: 4/17/2018
Revised: 1/24/12
Revised: 10/16/01
Policy 413 Adopted: 2/2/99 (formerly Policy 4153 & 4253)

Revised: 2/1/94
Revised: 4/3/90
Adopted: 8/20/85

Cross Reference:

Policy 414 – Mandated Reporting of Child Neglect or Physical or Sexual Abuse
Policy 506 – Student Discipline

Legal Reference:

M.S. 121A.0312
M.S. 121A.03, subd. 2
M.S. 363A
M.S. 609.341-609.345
M.S. 609.321-609.324
M.S. 617.246
M.S. 626.556

PROCEDURE102A - PROHIBITION AGAINST PROTECTED STATUS DISCRIMINATION, HARASSMENT AND VIOLENCE

I. SCOPE AND PURPOSE

This procedure addresses all forms of discrimination, harassment and violence based upon a person's protected status except for reports of sexual harassment and violence. Claims of sexual harassment and violence will be processed, investigated, and addressed in compliance with Title IX of Education Amendments Act of 1972 and Procedure 413 B – Prohibition Against Sexual Harassment and Violence under Title IX of Education Amendments Act of 1972.

II. DEFINITIONS

A. District employee: For purposes of the policy/procedures, district employee includes school board members, school district employees, agents, volunteers, contractors/vendors, or persons subject to the supervision and control of the district.

B. Discriminate: The term "discriminate" means to treat a person in a disparate manner because of that person's race, color, creed, religion, national origin, sex/gender, age, marital status, familial status, disability, status with regard to public assistance, sexual orientation (including gender identity or expression), age, family care leave status or veteran/military status.

C. Harassment: Harassment is unwelcome conduct that is based on race, color, creed, religion, national origin, sex/gender, age, marital status, familial status, disability, status with regard to public assistance, sexual orientation (including gender identity or expression), age, family care leave status or veteran/military status. A single incident of harassment may implicate more than one protected class. For example, a student may be targeted because of his race and sexual orientation.

1. Harassing conduct may take many forms, including but not limited to verbal acts and name-calling, as well as nonverbal behavior that is physically threatening, harmful, or humiliating. Harassment includes the use of derogatory language, intimidation, and threats; unwanted physical contact or physical violence; and the use of derogatory language and images in graffiti, pictures or drawings, notes, e-mails, electronic postings and/or phone or text messages related to a person's membership in a protected class. Harassment includes behavior that may not be directed at a particular person, but may instead consist of harassing conduct (e.g. physical, verbal, graphic, or written) that creates a hostile environment for students or employees.
2. Conduct is unwelcome if the student or employee did not request or invite it and considered the conduct to be undesirable or offensive. Submission or failure to complain does not mean that the conduct was welcome; the circumstances must be examined.
3. With respect to students, respect to students, a "hostile environment" exists when harassment is sufficiently severe, persistent, or pervasive to interfere with or limit one or more students' abilities to participate in or benefit from the education program.
4. With respect to district employees, a "hostile environment" exists when harassment is sufficiently severe or pervasive so as to alter the conditions of the target's employment and create an abusive working environment.
5. "Gender-based harassment" means non-sexual harassment of a person because of the person's sex, including harassment based on gender identity and expression. Gender-based harassment includes, but is not limited to, harassment based on the person's nonconformity with gender stereotypes, regardless of the actual or perceived sex, gender identity or sexual orientation of the harasser or target of the harassment.
6. "Gender stereotypes" refers to stereotypical notions of masculinity and femininity.

D. Sexual Orientation-based Harassment:

1. "Sexual orientation-based harassment" means non-sexual harassment of a person because of the person's actual or perceived sexual orientation or association with or advocacy for a person or group (e.g., family members or friends) who are lesbian, gay, bisexual or transgender ("LGBT").
2. "Sexual orientation" means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that

person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one's biological maleness or femaleness.

E. Racial, Color, Creed or National Origin Harassment:
   1. Racial, color, creed or national origin harassment consists of physical or verbal conduct based on an individual's perceived or actual race, color, creed or national origin.
   2. "National origin" means the place of birth of an individual or of any of the individual's lineal ancestors.

F. Religious Harassment: Religious harassment consists of physical or verbal conduct based on an individual's perceived or actual religious beliefs.

G. Disability Harassment:
   1. Disability harassment consists of physical or verbal conduct based on an individual's perceived or actual disability.
   2. A person with a disability is any person who:
      a. has a physical or mental impairment which substantially limits one or more major life activities;
      b. has a record of such an impairment; or

      is regarded as having such impairment. This includes students who are protected by Title II of the Americans with Disabilities Act and/or Section 504 of the Rehabilitation Act.
   3. Disability harassment also may deny a student with a disability a free and appropriate public education (FAPE). Harassment of a student based on disability may decrease the student's ability to benefit from his or her education and amount to a denial of FAPE.

H. Other Protected Class Harassment: Harassment of other protected classes (under state or federal law) of physical or verbal conduct based on an individual's perceived or actual protected class status.

I. Racial, Color, Creed or National Origin Violence: Racial violence is a physical act of aggression or force, an assault, or the threat thereof, that is directed toward a student or employee based on their perceived or actual race, color, creed, or national origin.

J. Religious Violence: Religious violence is a physical act of aggression or force, an assault, or the threat thereof, that is directed toward a student or employee based on their perceived or actual religion.

K. Disability Violence: Disability violence is a physical act of aggression or force, an assault, or the threat thereof, that is directed toward a student or employee based on a perceived or actual disability.

L. Other Protected Class Violence: Other Protected Class violence is a physical act of aggression or assault on another based on their actual or perceived protected class status.

M. Malicious and sadistic conduct: is conduct that creates a hostile learning environment by acting with intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.

~~M.~~N. Assault is:
   1. an act done with intent to cause fear in another of immediate bodily harm or death;
   2. the intentional infliction of or attempt to inflict bodily harm on another; or
   3. the threat to do bodily harm to another with present ability to carry out the threat.

III. NOTICE AND PUBLICATION OF REPORTING PROCEDURES

The school district will post complaint procedures regarding protected status discrimination, harassment and violence reports in its buildings, on its website and in employee and student handbooks. It will be distributed to each employee and independent contractor at the time of hiring or contracting, and a process for communicating this policy with students, employees and independent contractors

IV. REPORTING PROCEDURES FOR INCIDENTS OF HARASSMENT, VIOLENCE AND/OR DISCRIMINATION AGAINST DISTRICT EMPLOYEES

A. Reporting Complaints
   1. Any school district employee who believes he or she has experienced harassment, violence or discrimination on the basis of his or her actual or perceived race, color, creed, religion, national origin, sex/gender, marital status, familial status, disability, status with regard to public assistance, sexual orientation, age, family care leave

status or veteran status, or any person with knowledge of or belief of conduct which may constitute harassment, violence, or discrimination, should report this information immediately, or as soon as possible, to an appropriate district official designated by these procedures.

2. Although the school district encourages the alleged target or other reporting party to use a district formal reporting form, use of the formal reporting form is not required. Oral reports shall be considered complaints as well. The form will be available from the principal of each building, the district office, and on the district's website. Upon request for qualified persons with a disability, alternative means of filing a complaint, such as through a personal interview or by tape recording, will be made available.
3. The district designates the Executive Director of Human Resources as the school district human rights officer to receive employee reports or complaints of harassment, violence and discrimination at:

   Mailing address:
   11200 93rd Avenue North
   Maple Grove, MN 55369

   If the complaint involves the Human Rights Officer, the complaint shall be filed directly with the Superintendent at:

   Mailing address:
   11200 93rd Avenue North
   Maple Grove, MN 55369

   If the complaint involves the Superintendent, the complaint shall be filed directly with the School Board:

   Mailing address:
   11200 93rd Avenue North
   Maple Grove, MN 55369

   If the complaint involves a School Board Member, the complaint shall be filed directly with the School Board Chair:

   Mailing address:
   11200 93rd Avenue North
   Maple Grove, MN 55369

   If the complaint involves the School Board Chair, the complaint shall be filed directly with the School Board Vice Chair:

   Mailing address:
   11200 93rd Avenue North
   Maple Grove, MN 55369

4. In each school building the school principal is the person responsible for receiving oral or written reports of alleged harassment, violence or discrimination at the school level. Supervisors of itinerant staff or other employees not supervised by a building principal will also be responsible for receiving oral or written reports of alleged harassment, violence or discrimination. Any school district employee who receives a report shall inform their supervisor or their building principal immediately. If the supervisor or principal is not available on the date of the report, then the employee must forward the oral or written report/complaint directly to the human rights officer. If the complaint involves the supervisor or principal, the employee will provide his or her report directly to the school district human rights officer. Upon receipt of a report, the supervisor or principal must notify the school district human rights officer immediately, without screening or investigating the credibility of the report. The supervisor or principal may request, but

may not insist on, a formal written complaint. If the report is verbal, the supervisor or principal shall prepare and provide to the human rights officer a written statement of the facts alleged within 24 hours of receiving the report. Failure to forward a complaint under these procedures may result in disciplinary action against the responsible party.

5. Nothing in these procedures shall prevent a school district employee from reporting alleged harassment, violence, or discrimination directly to the school district human rights officer or to the superintendent.
6. The complaint (verbal or written) should be reported immediately, or as soon after the incident as possible; delays between the date of the alleged incident and the reporting date may make investigations more difficult.
7. The willful filing of a false report will be considered to be a violation of school district policy and may result in disciplinary action.
8. Although confidentiality cannot be assured, the school district will respect the privacy of the alleged target, the reporter (if someone other than the alleged target), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, to take appropriate action, and to conform with any discovery or disclosure obligations.

B. Investigation – District Employees
   1. The human rights officer, upon receipt of a report or complaint, will promptly undertake or authorize an investigation. The investigation may be conducted by school district officials or by a neutral third party designated by the school district.
   2. The investigation will be completed within thirty (30) calendar days from receipt of the complaint, unless impracticable.
   3. The investigation may, as appropriate, consist of personal interviews with the alleged target, the reporter (if someone other than the alleged target), the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods (e.g. review of documents and electronic media) deemed pertinent by the investigator.
   4. In determining whether alleged conduct constitutes a violation of the policy/procedures the school district will consider the facts and surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of the policy/procedures requires a determination based on all the facts and surrounding circumstances.
   5. The school district, at its discretion, may take immediate steps, based on the severity of the allegations, to protect the parties involved in the complaint process pending completion of an investigation.

C. School District Action – District Employees
   1. Upon completion of the investigation, the school district or neutral third party designated investigator will make a written report to the human rights officer. If the complaint involves the human rights officer, the report must be filed directly with the superintendent. If the complaint involves the superintendent, the report must be filed directly with the school board. The report will include the facts, a determination of whether the allegations have been substantiated/not substantiated or are inconclusive and whether a violation of the policy/procedure has occurred.
   2. Upon completion of the investigation, the human rights officer will inform the alleged target of his or her right to review the written report at the school building where the target is employed or enrolled, in accordance with state and federal law regarding data or records privacy.
   3. In the event a complaint is substantiated, the school district will take appropriate and effective action depending on the circumstances. Such action may include, but is not limited to, training, counseling, warning, suspension, transfer, remediation, or termination. School district action taken for violation of these procedures and related policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and school district policies.

V. REPORTING PROCEDURES FOR INCIDENTS OF HARASSMENT, DISCRIMINATION AND VIOLENCE AGAINST STUDENTS.

A. Reporting a Complaint
   1. Any student who believes she/he has experienced harassment, violence or discrimination on the basis of his or her actual or perceived race, color, creed, religion, national origin, sex/gender, marital status, familial status, disability, status with regard to public assistance, sexual orientation, age, family care leave status or veteran status should report the alleged acts immediately, or as soon as possible to their building principal or a staff member in their school.
   2. Any District employee who observes an act or receives a report of alleged harassment, violence or discrimination toward a student shall intervene to attempt to stop the act and shall report it to the building principal or principal's designee in their school immediately, or as soon as possible.
   3. The complaint (verbal or written) should be reported immediately, or as soon after the incident as possible; delays between the date of the alleged incident and the reporting date may make investigations more difficult.
   4. The district designates the building principal or their designee to monitor and receive student reports or complaints of alleged harassment, violence and discrimination against students.
   5. If the complaint involves a principal, the complaint should be filed directly with the Assistant Superintendent that supervises the Principal. If a complaint involves the Assistant Superintendent, the complaint shall be filed directly with the Superintendent. If the complaint involves the Superintendent, the complaint shall be filed directly with the School Board.
   6. If the complaint involves a School Board member, the complaint shall be filed directly with the School Board Chair. If the complaint involves the school board chair, the complaint shall be filed directly with the School Board Vice Chair.
   7. Although the school district encourages the reporting student to use the report form set forth in this, use of formal reporting forms is not required. Oral reports shall be considered complaints as well. The form will available in the counseling and administrative office of each school, the district office, and on the district's website.
   8. Alternative, accessible means of filing a complaint, such as through a personal interview or by tape recording, will be made available for individuals with disabilities.

B. Investigation – Students
   1. Upon receipt of a report or complaint, the district shall promptly undertake or authorize an investigation. The investigation will be completed within thirty (30) days from receipt of the complaint, unless impracticable.
   2. The investigation may, as appropriate, consist of personal interviews with the alleged target, the reporter (if someone other than the alleged target), the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
   3. In determining whether alleged conduct constitutes a violation of the policy/procedures, the school district will consider the age and level of understanding of the student(s) involved, the facts and surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of these procedures and the Policy 413 requires a determination based on all the facts and surrounding circumstances.
   4. The school district and building administration may, at its discretion, take immediate steps, based on the severity of the allegations, to protect the parties involved in the complaint process pending completion of an investigation.
   5. The intentional filing of a false report will be considered to be a violation of the student discipline policy and may result in disciplinary action.

C. School District Action – Students
   1. The investigator shall document his or her findings within five school days of concluding the investigation.
   2. Upon conclusion of the investigation and receipt of the findings, and if harassment is found to have occurred, the school district will take appropriate and effective action with respect

to the target and the offender, and document the action taken. If the investigator determined that a violation of the policy/procedures has occurred, such appropriate action may include, but is not limited to, an education component, alternative dispute resolution, training, counseling, warning, class transfer, suspension, expulsion, or transfer. If both the target and the alleged offender agree to attempt to mediate the complaint using the school's formal mediation process, this will be encouraged.

D. Timelines and Notification to Parents / Guardians
   1. The parent(s)/guardian(s) of the target and the alleged offenders of harassment, violence or discrimination should be notified of the report before the close of the current school day, but not later than two school days of the report being filed, unless otherwise directed by law enforcement or required by law, or if in the professional judgment of the District notification is not warranted. The parents/guardians of both the target and the alleged offender(s) shall be notified if there is a physical assault, unless otherwise directed by law enforcement or required by law.
   2. Following the investigation, the person handling the complaint or a representative of the District will communicate with the target regarding the outcome of the investigation.
      a. This communication will include the parent(s)/guardian(s) of the student at the parent's/guardian's request if the student is under age 18, or at the student's request if over 18.
      b. If the investigation has not been completed within ten school days, a verbal summary of the progress of the investigation will be given to the target at that time.
      c. The privacy and data privacy rights of all persons involved must be respected in accordance with current state and federal laws.

E. Persons Responsible for Investigation and Reporting Procedures
   1. When a report is made or referred to the building principal, that person or their designee is responsible for carrying out and documenting this reporting procedure.
   2. When a report is made or referred to the Assistant Superintendent, that person or their designee, is responsible for carrying out and documenting this reporting procedure.
   3. When a report is made to the Superintendent, that person or their designee is responsible for carrying out and documenting this reporting procedure.
   4. Incidents that include violence as defined in this procedure should also be referred to the police liaison officer serving the building for a possible separate criminal investigation.
   5. When the report involves alleged harassment, violence or discrimination by a district employee or employee of an agency contracted by the District against a student, the investigation will be performed by the District Human Rights Officer.

F. Harassment or Violence Abuse
   1. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes section 626.556 may be applicable.
   2. Nothing in these procedures will prevent or prohibit the district from taking immediate action to protect victims of alleged harassment, violence or abuse.

VI. NO REPRISAL

There will be no retaliation against any target or reporter of the alleged harassment, violence or discrimination under the policy/procedures, nor against any person who participates in an investigation. The school district will take appropriate action against any student, teacher, administrator or other district employee who retaliates against any person who makes a good faith report, who testifies, assists or participates in an investigation, or who testifies, assists or participates in a proceeding or hearing relating to the report. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

VII. APPEAL

If the report or grievance has not been resolved to the satisfaction of the alleged target of harassment, violence or discrimination, they may appeal.

A. Appeals of Alleged Prohibited Acts by Employee: If the alleged target of harassment, violence or discrimination believes that they are aggrieved by the actions taken by the school district in Section III.C. of these procedures, they may appeal to the district's general counsel.
B. Appeals of Alleged Prohibited Acts by Student: If the alleged target of harassment, violence or discrimination believes that they are aggrieved by the actions by the school district in Section IV.C. of these procedures, they may appeal to the Assistant Superintendent that supervises their school, site or program.

Appeals must be made in writing within ten (10) business days of receipt of written findings under Sections III. C. or IV.C. The person designated to hear the appeal will conduct a review and issue a decision within ten (10) business days of receiving notice of the appeal. The decision issued under this section is final.

VII. CONFLICT OF INTEREST

If there is a conflict of interest with respect to any party affected by the policy, appropriate accommodations will be made, such as, but not limited to, appointing or contracting with a neutral third-party investigator to conduct the investigation, or recusing from the process the person for whom a conflict or potential conflict of interest exists.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the agencies identified below, or initiating an action in state or federal court.

Minnesota Department of Human Rights
Freeman Building
625 Robert Street North
St. Paul, MN 55155
Toll free: 800.657.3704
TTY: 651.296.1283
Fax: 651.296.9042
www.humanrights.state.mn.us

U.S. Department of Education Office for Civil Rights, Region V500
W. Madison Street-Suite 1475
Chicago, IL 60661
Tel: 312.730.1560 TDD: 312.730.1609

IX. DISSEMINATION OF THE POLICY

A. Each school will ensure that the policy and procedures are discussed at the start of each school year with all staff and with each student in a manner appropriate to his/her age and level of understanding and the principal or a designee will document the date it was discussed in each classroom.
B. These procedures, including possible consequences for a violation, will be in the employee handbook and student handbook of every school.

Revised:
Revised: 11/16/21
Revised: 4/17/18 (Procedures 413 & 548 combined)
Revised: 9/27/16
Revised: 9/10/13
Revised: 1/25/12
Revised: 5/17/10
Revised: 10/16/01
Revised: 2/2/99 (formerly Procedure 4153 & 4253)
Revised: 2/1/94
Revised: 4/3/90
Adopted: 8/20/85

Cross References:
Policy 414 – Mandated Reporting of Child Neglect or Physical or Sexual Abuse
Policy 506 – Student Discipline
Policy 548 – Harassment and Violence

Legal References:

M.S. 121A.0312
M.S. 121A.03, Subd. 2
M.S. 363A
M.S. 609.341-609.345
M.S. 609.321-609.324
M.S. 617.246
M.S. 626.556

PROCEDURE 406 – PUBLIC AND PRIVATE PERSONNEL DATA

I. The following definitions apply to Policy and Procedures 406.
   A. "Public" means that data are available to anyone who requests it.
   B. "Private" means the data are available to the subject of the data and to school district staff who need it to conduct the business of the school district.
   C. "Confidential" means the data are not available to the data subject.
   D. "Personnel data" means data on individuals maintained because the individual is or was an employee of or an applicant for employment by, performs services on a voluntary basis for, or acts as an independent contractor with a government entity.
   E. "Finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.
   F. "Protected health information" means individually identifiable health information transmitted in electronic form by a school district acting as a health care provider. "Protected health information" excludes health information in education records covered by FERPA and employment records held by a school district in its role as employer.
   G. "Public official" means business manager; human resources director; activities coordinator whose duties include at least 50% of his or her time spent in administration, personnel, supervision, and evaluations; chief financial officer; director; and any individual defined as superintendent, principal, or director who is employed in a position requiring an administrative license.
   H. "Data Practices Compliance Official" means the school district's Executive Director of Human Resources.

II. Access to Personnel Data for Employees
   A. All requests for access to personnel data should be made to the Data Practices Compliance Official. The Data Practices Compliance Official may require a written request for information.
   B. The Data Practices Compliance Official will release public personnel data within a reasonable time of the request.
   C. The Data Practices Compliance Official will release private personnel data within ten working days of the written request for information.

III. Access to Personnel Data
   A. The following information on employees, including volunteer and independent contractors working for the school district is public.
      1. Personal Information
         a. Name
         b. Employee identification number
         c. Education and training background
         d. Previous work experience
      2. Compensation-related information
         a. Actual gross salary or contract fees
         b. Salary range
         c. Actual gross pension
         d. Value and nature of employer paid fringe benefits including group insurance
         e. The basis for an the amount of any added remuneration, including expense reimbursement, in addition to salary
         f. Payroll time sheets or other comparable data that are only used to account for the employees work time for payroll purposes, except to the extent that release of time sheets would reveal the employees reasons for use of sick or other medical or other non-public data.
      3. Work and performance information
         a. Job title and bargaining unit
         b. Job description

c. Date of first and last employment
d. Work location
e. Work telephone number
f. Work email addresses
g. Honors and awards received
h. Existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in disciplinary action
i. The final disposition of any disciplinary action together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district
j. The terms of any agreement settling any dispute arising out of the employment relationship
k. Work related continuing education
l. Terms and conditions of the employment relationship
m. Data relating to a complaint or charge against a public official if:
(i) the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
(ii) potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement with another person. Data that is classified as private under another law is not made public by this provision.

4. Applicants for employment
a. The names of applicants who have been selected to be interviewed by the school board for an opening
b. Veteran status
c. Relevant test scores
d. Rank on eligible list
e. Job history
f. Education and training
g. Work availability

B. Data relating to a complaint or charge against a public official if:
1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement. Data that are classified as private under another law are not made public by this provision.

IV. Access to Private Personnel Data
A. All personnel data not listed in section III above are private and will only be shared with school district staff whose work requires such access. Private data on an employee may also be released in accordance with the employee's informed written consent or if otherwise authorized by law. Legally authorized release of private personnel data includes with following.
B. The school district may:
1. Display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
2. Release personnel data if necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee.
3. Release data that are relevant to the concerns for safety to
a. The person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
b. A pre-petition screening team conducting an investigation of the employee or part of a civil commitment process; or
c. A court, law enforcement agency or prosecuting authority.

4. Release private data or confidential investigative data on employees to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of such crime or alleged crime.
5. Provide to a complainant access to that complainant's statement given in connection with a complaint or charge against an employee.
6. When allegations of sexual or other types of harassment are made against an employee, the employee will not have access to data that would identify the complainant or other witnesses if the school district determines that the employee's access to that would:
   a. Threaten the personal safety of the complainant or witness; or
   b. Subject the complainant or witness to harassment
   c. Unless a disciplinary proceeding is initiated against the employee and data on the complainant or witness is necessary for the employee to prepare for the proceeding.
7. Make any report to the Board of Teaching or the Board of School Administrators as required by Minnesota laws and will upon written request from the licensing board having jurisdiction over a teacher's license, provide the licensing board with information about the teacher from the school district's files including any termination or disciplinary action.
8. Provide private personnel data to the Department of Economic Security for the purpose of administration of the unemployment insurance program.
9. At the request of the Minnesota Department of Education, for the purposes of an assessment or investigation of a maltreatment report, provide to the Minnesota Department of Education relevant private data about an employee alleged to have committed maltreatment.
10. Comply with all privacy requirements to the extent the school district transmits protected health information.

C. Personnel data ~~may~~ must be disseminated to labor organizations to the ~~extent the school district determines it is~~ necessary ~~for the labor organization~~ to conduct ~~its business~~elections, investigate and process grievances and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services to the extent the dissemination is ordered or ~~when~~ authorized by the Commissioner of the Minnesota Bureau of Mediation Services.

The home addresses, nonemployer issued phone numbers and email addresses, dates of birth, and emails or other communications between exclusive representatives and their members, prospective members, and nonmembers are private data on individuals.

Dissemination of personnel data to a labor organization pursuant to Minnesota Statutes, section 13.43, subdivision 6, shall not subject the school district to liability under Minnesota Statutes, section 13.08.

Personnel data described under Minnesota Statutes, section 179A.07, subdivision 8, must be disseminated to an exclusive representative under the terms of that subdivision.

V. Multiple Classifications
If data on individuals are classified as both private and confidential by the Minnesota Government Data Practices Act, or any other state or federal law, the data are private.

VI. Change of Classifications
The classification of data in the possession of the school district will change if it is required to do so to comply with the judicial and administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VII. Cost for Copies
Access to data is free. The school district may charge for copies of data.

VIII. Employee Authorization to Release Form
An employee authorization form is included in these regulations.

Revised: _____
Revised: 01/17/17
Revised: 09/23/14
Revised: 09/10/13
Adopted: 11/03/04
Amended: 11/1/11

Cross References:
Policy 515 – Protection and Privacy of Education Records

Legal References:
Minn. Stat. ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.02 (definitions)
Minn. Stat. § 13.37 (general nonpublic data)
Minn. Stat. § 13.39 (Civil Investigative Data)
Minn. Stat. § 13.43 (Personnel Data)
Minn. Stat. § 122A.20, subd. 2 (Mandatory Reporting)
Minn. Stat. § 253B.07n subd. 1
45 C.F.R. Parts 160 and 164 (HIPAA Regulations)

POLICY 418 – DRUG-FREE WORKPLACE

I. PURPOSE

The purpose of this policy is to maintain a safe and healthy environment for employees by prohibiting employee use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products and controlled substances at any school district location.

II. GENERAL STATEMENT OF POLICY

A. In compliance with the Drug-Free Workplace Act of 1988, the school district will maintain a drug-free workplace. The school district prohibits use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products or controlled substances while on a school location. Paraphernalia associated with controlled substances is also prohibited.

B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, or controlled substances in any school location.

C. An individual may not use or possess cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products in a public school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13, including all facilities, whether owned, rented, or leased, and all vehicles that the school district owns, leases, rents, contracts for, or controls.

~~B.~~D. The school district will act to enforce this policy and to discipline or take other appropriate action against any school employee who violates this policy.

III. DRUG FREE AWARENESS AND PREVENTION PROGRAM

A. The superintendent or designee shall undertake and maintain a drug-free awareness and prevention program to inform employees, students, and others about:
   1. The dangers and health risks of chemical abuse in the workplace/school.
   2. The school district's drug-free workplace/drug-free school policy.
   3. Any available drug or alcohol counseling, treatment, rehabilitation, re-entry, and/or assistance programs available to employees and/or students.
      The penalties that may be imposed on employees for drug abuse violations.

   The superintendent or designee shall notify any federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice of a conviction of an employee for a criminal drug statute violation occurring in the workplace. To facilitate the giving of such notice, any employee aware of such a conviction will report the same to the superintendent.

IV. EXCEPTIONS

A. A violation of this policy does not occur when a person brings onto a school location, for such person's own use, a controlled substance (except medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products)which has a currently accepted medical use in treatment in the United States and the person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.

B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minn. Stat. § 624.701, Subd. 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

C. Employees who have a prescription for medical treatment with a controlled substance (except medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products) are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor of his or her required use. The employee may be required to provide a copy of the prescription.

~~C.~~D. A violation does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes section 624.701, subdivision 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

V. ENFORCEMENT

A. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any school location.

B. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board. If an employee violates this policy by lawfully using medical cannabis prescribed by their physician, the school district will consider alternatives to disciplinary consequence which take into account the identified medical needs of the employee and the school district's health and safety concerns.

C. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program may be subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.

VI. NOTICE

Each employee shall be provided with written notice of this Drug-Free Workplace/Drug Free School policy and shall be required to acknowledge that he or she has received the policy.

A. Employees are subject to the school district's drug and alcohol testing policies and procedures.
B. Members of the public are not permitted to possess controlled substances in a school location except with the express permission of the superintendent.

Revised:
Revised: 01/16/2018
Revised: 12/16/2013

Adopted: 2/2/99 (formerly Policy 4154 & 4254)
Adopted: 9/18/98

Legal References:
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 342.09 (Personal Adult Use of Cannabis)
Minn. Stat. § 342.56 (Limitations)
Minn. Stat. § 609.684 (Sale of Toxic Substances to Children; Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Liquor in Certain Buildings or Grounds)
Minn. Stat. § 152.01, Subd. 15a (Definitions)
Minn. Stat. § 152.0264 (Cannabis Sale Crimes)
Minn. Stat. § 152.22, Subd. 6 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
20 U.S.C. § 7101-7165 (Safe and Drug-Free Schools and Communities Act)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-wide Requirements for Drug-Free Workplace)

PROCEDURE 418 – DRUG-FREE WORKPLACE

I. DEFINITIONS

A. "Alcohol" includes any alcoholic beverage, malt beverage, fortified wine, or other intoxicating liquor.

B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 U.S.C. § 812, including analogues drugs.

C. "Edible cannabinoid product" means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.

~~B.~~D. "Nonintoxicating cannabinoid" means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by injection, inhalation, ingestion, or by any other immediate means.

~~C.~~E. "Toxic substances" includes glue, cement, aerosol paint, or other substances used or possessed with the intent of inducing intoxication or excitement of the central nervous system.

~~D.~~F. "Use" includes to sell, buy, manufacture, distribute, dispense, possess, use, or be under the influence of alcohol and/or controlled substances, consume in any manner, including, but not limited to, consumption by injection, inhalation, ingestion, or by any other immediate means, whether or not for the purposes of receiving remuneration or consideration.

~~E.~~G. "Possess" means to have on one's person, in one's effects, or in an area subject to one's control.

H. "School location" includes any school building or on any school premises; in any school-owned vehicle, or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

~~F.~~I. "Sell" means to sell, give away, barter, deliver, exchange, distribute or dispose of to another, or to manufacture; or to offer or agree to perform such an act, or to possess with intent to perform such an act.

II. VIOLATION

Employees will notify their Supervisor in writing within five days of being convicted of a criminal drug statute violation occurring on a school location. An employee who violates this policy may be required to satisfactorily participate in a drug abuse assistance or rehabilitation program approved by the school district. If the employee fails to participate satisfactorily in such program, the employee may be non-renewed or employment may be suspended or terminated. Disciplinary action against employees in violation of this policy will be in accordance with Policy 403, Discipline, Suspension and Dismissal of School District Employees and any applicable collective bargaining agreements.

III. NOTICE OF POLICY

The school district will provide each newly hired employee and each employee assigned to work on any federal grant with written notice of Policy 418 Drug-Free Workplace and will be required to sign an acknowledgement of receipt of Policy 418 (see Appendix A to Procedure 418).

Revised:
Revised: 01/16/18
Revised: 2/2/99 (formerly Policy 4154 & 4254)
Created: 9/18/98

Legal References:
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.01, Subd. 15a (Definitions)
Minn. Stat. § 152.0264 (Cannabis Sale Crimes)
Minn. Stat. § 152.22, Subd. 6 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 342.09 (Personal Adult Use of Cannabis)
Minn. Stat. § 342.56 (Limitations)
Minn. Stat. § 609.684 (Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7122 (Student Support and Academic Enrichment Grants)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension~~Drug-Free Workplace Act of 1988~~
~~P.L. 101-226~~

PROCEDURE 419 – TOBACCO-FREE ENVIRONMENT

I. Definitions

A. "Electronic ~~cigarette~~delivery device" means ~~-~~any product containing or delivering nicotine, lobelia, or any other substance, whether natural or synthetic, intended for human consumption that can be used by a person to simulate smoking in the delivery of nicotine or any other substance through inhalation of aerosol or vapor from the product. Electronic delivery devices includes but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery device includes any component part of a product, whether or not marketed or sold separately. Electronic delivery device excludes drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration. ~~any oral device that provides a vapor of liquid nicotine, lobelia, and/or other similar substance, and the use or inhalation of which simulates smoking. The term shall include any such devices, whether they are manufactured, distributed, marketed, or sold as e-cigarettes, e-cigars, e-pipes, or under another product name or descriptor~~.

B. "Tobacco" means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part or accessory of a tobacco product; cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff powder; Cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco. Tobacco excludes any drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.

C. "Tobacco-related devices" means cigarette papers or pipes for smoking or other devices intentionally designed or intended to be used in a manner which enables the chewing, sniffing, smoking, or inhalation of vapors aerosol or vapor of tobacco or tobacco products. Tobacco-related devices include components of tobacco-related devices which may be marketed or sold separately.

D. "Smoking" means inhaling. ~~or~~ exhaling, ~~-~~burning, or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. Smoking includes carrying or using an activated electronic delivery device ~~smoke from any lighted cigar, cigarette, pipe, or any other lighted tobacco or plant product. Smoking also includes carrying a lighted cigar, cigarette, pipe, or any other lighted tobacco or plant product intended for inhalation~~.

F. "Vaping" means using an activated electronic delivery device or heated tobacco product.

II. Enforcement

A. All individuals on school premises shall adhere to this policy.

B. Students who violate this tobacco-free policy shall be subject to school district discipline procedures.

C. School district administrators and other school personnel who violate this tobacco-free policy shall be subject to school district discipline procedures.

D. A violation of this policy does not occur when an ~~Indian~~Indigenous adult lights tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. An ~~American Indian~~Indigenous student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices. An ~~Indian~~Indigenous adult is a person who is a member of an ~~Indian~~Indigenous tribe as defined under Minnesota law.

E. School administrators may call the local law enforcement agency to assist with enforcement of this policy. Smoking or use of any tobacco product in a public school is a violation of the Minnesota Clean Indoor Air Act or the Freedom to Breathe Act of 2007 punishable as a petty misdemeanor.

F~~E~~. No persons shall be discharged, refused employment, penalized, discriminated against, or in any manner retaliated against for exercising any right to a smoke-free environment provided by the Freedom to Breathe Act of 2007 or other law.

Created/Revised
Revised:
Revised: 6/18/2013
Created 2/2/99 (formerly Procedure 4152 & 4252)
Revised: 7/11//89
Created: 6/7/88

POLICY 435 – QUALIFICATION OF PERSONNEL

I. All candidates for positions on the staff must have or be eligible for valid licenses or other qualification documents entitling them to serve in the assignments for which they apply, if such licenses or qualifications are a requirement of the position. All current staff must maintain valid licenses or other qualification documents entitling them to serve in positions to which they are assigned, if such licenses or qualifications are a requirement of the position.

II. ~~II.~~ It is the sole responsibility of the employee to maintain valid licenses or other qualifications that are a requirement of the position during employment with the District.

~~II.~~III. The District must annually report to the Professional Educator Licensing and Standards Board: (1) all new teacher hires and terminations, including layoffs, by race and ethnicity; and (2) the reasons for all teacher resignations and requested leaves of absence. The report must not include data that would personally identify individuals.

Revised:
Revised: 4/20/04
Revised: 5/20/03
Policy 435 Adopted: 2/2/99
(formerly Policy 4113 & 4213)

Policy Revised: 4/1/86
Policy Adopted: 7/10/72

Legal References
M.S. 122A.16 Qualified Teacher Defined
M.S. 122A.22 District Verification of Teacher Licenses

POLICY 506 – STUDENT DISCIPLINE

I. The School Board recognizes that in order for the District to achieve its mission, a safe and healthy learning environment is essential. Students, therefore, must conduct themselves in a manner that maintains a climate in which learning can take place. It is the School Board's position that when it becomes necessary to implement disciplinary measures, those measures should be implemented in a manner that is fair and equitable and that provides a learning opportunity for students that forms a basis for future self-discipline and student achievement.

II. The School Board and District administrators will support personnel who, in dealing with behavioral matters, act in accordance with federal law, Minnesota Statutes, including 121A.40-121A.56 - The Pupil Fair Dismissal Act, and 121A.60-121A.61 - Discipline and Removal of Students from Class, state rules relating to education, School Board policies, and building regulations.

III. This Policy 506 - Student Discipline applies district-wide on school property and at all school-related activities, trips and functions, whether on or off school property, school bus stops, school buses, or any vehicle approved for District purposes, and the area or entrance to or departure from school premises or events for all students regardless of age. With respect to non-school functions, student conduct occurring off school property that is brought to the attention of the District and that creates a substantial disruption or material interference with the school environment or school activities may also be subject to this policy and related procedures.

IV. Disciplinary action may result for student behavior which:
- A. violates federal, state, or local laws;
- B. violates School Board policies, District procedures or building regulations;
- C. disrupts the rights of others to an education;
- D. disrupts the ability of school personnel to perform their duties;
- E. disrupts school-sponsored or extracurricular activities;
- F. results in theft, damage or destruction of school property; or
- F. endangers the health, safety or welfare of any person, including other students, District employees, the offender or surrounding persons or property of the school.

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

Reviewed: _____
Revised: 9/25/18
Reviewed: 9/16/14
Revised: 6/23/09
Revised: 10/16/01
Policy 506 Adopted: 6/6/00 (formerly Policy 5212)
Revised: 4/15/97
Revised: 5/2/95
Revised: 1/4/94
Revised: 1/22/91

Revised: 12/6/88
Revised: 6/7/88
Revised: 4/5/88
Revised: 11/18/86
Policy 5212 Adopted: 9/18/84

Legal References:
20 U.S.C. §§ 1400-1487 – IDEA
29 U.S.C. § 794 *et. seq.* – Rehabilitation Act of 1973, § 504
34 C.F.R. § 300.530(e) – 300.536 – Discipline Procedures
M.S. 121A.40-121A.56 – Pupil Fair Dismissal Act
M.S. 121A.575 – Alternatives to Pupil Suspension
M.S. 121A.582 – Student Discipline; Reasonable Force
M.S. 121A.60-121A.61 – Discipline and Removal of Students from Class
M.S. Ch. 125A – Students with Disabilities

Cross References:
Policy 502 – Search of Student Lockers, Desks, Personal Possessions and Student's Person
Policy 503 – Attendance and Absences
Policy 504 – Student Dress and Appearance
Policy 514 – Bullying Prohibition
Policy 516 – Student Medication
Policy 524 – Internet Acceptable Use Policy
Policy 526 – Hazing Prohibition
Policy 541 – Chemical Use and Abuse
Policy 542 – Extended Educational Trips
Policy 548 – Harassment and Violence
Policy 550 – Suspension
Policy 551 – Exclusion and Expulsion
Policy 709 – Student Transportation Safety
Policy 726 – Student Conduct on Buses

PROCEDURE 506 – STUDENT DISCIPLINE

I STUDENT BEHAVIOR SUBJECT TO DISCIPLINE

These examples are not intended to be an exclusive list. Any student who engages in any of these activities or whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students or employees, will be disciplined in accordance with school district policies and procedures.

A. Truancy and Unauthorized Absences
   1. Truancy is defined as absence from school or class without the approval of building administration.
   2. Students will be in attendance as required by current State Statutes, State rules relating to education, school district policy, and building regulations. The authority to decide whether an absence is excused or unexcused rests with the Principal or Principal's designee. Students returning to school following an absence, whether excused or unexcused, will be expected to complete all missed assignments according to building regulations.

B. Violations Against Property, including vandalism, theft, arson, breaking and entering/burglary and robbery/extortion
   1. Vandalism is defined as damage to or destruction of school property or property of others.
   2. Theft is defined as the act of intentionally and without claim of right, taking, using, transferring, concealing, or retaining possession of property of another without consent and with intent to deprive the owner of the property or not making reasonable effort to find the owner.
   3. Arson is defined as intentionally destroying or damaging, by means of fire or explosives, any personal or school property.
   4. Breaking and entering/burglary is defined as entering a building without consent and committing a crime or intending to commit a crime.
   5. Robbery/extortion is defined as taking personal property from another or in the presence of another by use of threat or force.

C. Fighting or Assault Against a Person or Persons
   1. Fighting and physical assault are defined as acts which intentionally inflict, threaten to inflict, or attempt to inflict bodily harm upon another person or inflicting bodily harm upon another even though accidental or a result of poor judgment.
   2. Verbal assault is defined as abusive, threatening, profane, intimidating, degrading, discriminatory or obscene oral language, by a person or persons toward another, or which encourages a person to assault another person. Verbal assault includes conduct which degrades a person or persons because of gender, sexual orientation or gender identity or expression, physical or mental abilities, race, religion, ethnic background, or other protected classification.
   3. Nonverbal assault is defined as abusive, threatening, profane, intimidating, degrading, discriminatory or obscene gestures or written language by a person or persons toward another or which encourages a person to assault another person. Nonverbal assault includes conduct which degrades a person or persons because of gender, sexual orientation or gender identity or expression, physical or mental abilities, race, religion, ethnic background or other protected classification.

D. Sexual Harassment and Sexual Violence
   1. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical contact, or other physical or verbal conduct or communication of a sexual nature.
   2. Sexual violence is a physical act of aggression or assault upon another person that includes a sexual act or sexual purpose or other illegal or inappropriate sexual conduct.
   3. The prohibition against sexual harassment and sexual violence is also described in Policy 413 – Prohibition Against Discrimination, Harassment and Violence. Violation of that policy is also a violation of this Policy 506 – Student Discipline.

E. Religious and Racial Harassment and Violence
   1. Religious/racial harassment consists of physical or verbal conduct or communication which is related to an individual's religion/race when the conduct:
      a Has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
      b Has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
      c Otherwise adversely affects an individual's employment or academic opportunities.
   2. Religious/racial violence is a physical act of aggression or assault upon another person because of, or in a manner reasonably related to, religion/race.
   3. The prohibition against religious and racial harassment and violence is also described in Policy 413 – Prohibition Against Discrimination, Harassment and Violence. Violation of that policy is also a violation of this Policy 506 - Student Discipline.

F. Other Harassment/Violence
   All other forms of harassment/violence are prohibited, including, but not limited to, any form of conduct which is inappropriate, abusive, threatening, or demeaning based upon a person’s race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, sexual orientation or gender identity/expression.

G. Hazing
   1. Hazing means committing an act against a student, or coercing a student into committing an act, that creates a substantial risk of harm to a person, in order for the student to be initiated into or affiliated with a student organization, or for any other purpose.
   2. The prohibition against hazing is also described in Policy 514 – Bullying & Hazing Prohibition. Violation of that policy is also a violation of this Policy 506 - Student Discipline.

H. Threats and/or Disruptions to School Operations
   1. Threats are defined as acts that interrupt normal school operations or school activities, including but not limited to the reporting of dangerous or hazardous situations that do not exist, such as false fire alarms, false all calls, bomb threats, or instigating the same.
   2. Disruptions are acts that interrupt the peace and good order of the school or school-sponsored activities or disrupt the educational process. Disruptions include use of electronic communication devices, and organizing or participating in walk-outs, sit-ins or cafeteria disruptions or acts which are dangerous or detrimental to the student, other students, school district personnel or surrounding persons, or which violate the rights of others or damage or endanger the property of the school or which otherwise interfere with the mission or operations of the school district or the safety or welfare of students or employees.

I. Trespassing
Trespassing is defined as unauthorized presence in or on a building, property, or equipment owned or leased by the school district.

J. Weapons
1. The school district prohibits real and look-alike weapons, including but not limited to:
   a All firearms, whether loaded or not
   b Other guns of all types, including pellet or B-B guns, air guns or stun guns
   c Knives, including switch blades or automatically opening knives or other blades
   d Explosives, including ammunition, bullets or other projectiles designed to be used in or as a weapon and fireworks or any substance or combination of substances prepared for the purpose of producing a visible or audible effect by combustion, explosion, deflagration or detonation
   e Flammable liquids or combustibles or any compound or mixture, the primary or common purpose of which is to function as an explosive
   f Clubs, metal knuckles, num-chuks, throwing stars, mace and other propellants, poisons, chains or arrows
   g Any object or device or instrument designed as a weapon, modified to serve as a weapon, or through its use is capable of threatening or producing bodily harm, or which may be used to inflict self-injury

2. Students are forbidden to possess, store, transmit, or use any instrument that is considered a weapon or a look-alike weapon in school, on school grounds, at school activities, trips or functions, at bus stops, on school buses or school vehicles or school contracted vehicles, or any other vehicles approved for school district purposes, or the area of entrance to or departure from school premises, property or events at all locations where school-related functions are conducted, and anywhere students are under the jurisdiction of the school district unless such possession or use is an approved part of a school sponsored activity.
3. Further, the school district prohibits possession, utilization and distribution of weapons or harmful or nuisance articles.
   a Possession is defined as having control of or storing objects which may threaten and/or harm person(s) or property.
   b Utilization is defined as the use of objects which threaten and/or harm person(s) or property.
   c Distribution is defined as transmitting objects which may threaten and/or harm person(s) or property.
4. Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school will be subject to expulsion for a period of one year. The school board may modify this requirement on a case-by-case basis.
5. Exception: students may possess weapons at school sponsored weapons safety or marksmanship activities.

K. Ignition Device
No student shall use or possess an ignition device, including a butane or disposable lighter or matches, inside of an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school.

L. Tobacco Use/Electronic ~~Cigarettes~~Devices
No student, regardless of age, may possess, use, sell, or distribute tobacco, electronic cigarettes or tobacco/electronic ~~cigarette~~ devices paraphernalia in any form or at any time at any school-related activities, trips or functions, at bus stops, on school buses, in school buildings, property, school vehicles or school contracted

vehicles, or other vehicles approved for school district purposes, or on school grounds or the area of entrance or departure from school premises, property or events. An American Indian student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices.

M. Chemical Use
No student, regardless of age, may possess, use, be under the influence of, distribute, sell, and/or exchange unauthorized or illegal chemical substances including, but not limited to, narcotics, drugs or other controlled substances, alcohol, or other intoxicating substances or mood-altering chemicals, drug paraphernalia or look-alike substances, or other articles that are illegal or harmful to persons or property. Medication prescribed by a physician must be handled in accordance with Policy 516 – Student Medication. See also Policy 541 - Chemical Use and Abuse and Policy 516 – Student Medication.

N. Network-Internet Resources/Theft, damage or destruction to 1-to-1 District Issued Device
Appropriate use of network/Internet resources is described in Policy 524 – Internet Acceptable Use Policy. Violation of that policy is also a violation of this Policy 506 - Student Discipline. Theft or willful or reckless damage/destruction of a school issued 1-to-1 device may result in disciplinary action in addition to repair costs/restitution.

O. Transportation and Traffic Rules
1. Violation of bus or transportation rules or the school district's transportation safety policy. See also Policy 709 – Student Transportation Safety Policy.
2. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property.

P. Inappropriate Materials
Possession or distribution of slanderous, libelous or pornographic materials.

Q. Student Attire
Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational environment or is otherwise in violation of Policy 504 – Student Dress and Appearance.

R. Falsification or Alteration of Documents
1. Falsification of any records, documents, notes or signatures.
2. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means.

S. Cheating
Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of smart phones or other technology to accomplish this end.

T. Indecent Exposure
Indecent exposure is the purposeful and lewd exposure of one's own body or private parts, procuring another to expose private parts, other open lewdness or public indecency.

U. Cell Phone Misuse
Use of a cell phone in violation of the District's Internet Acceptable use and Safety Policy or in violation of any other District Policy. Cell phone misuse shall include but is not limited to recording or pretending to record other students engaged in

violating District Policies, such as but not limited to assault and fighting.

~~U.~~V. Local, State or Federal Law

Students who violate any local, state or federal law may be subjected to disciplinary action.

II DISCIPLINARY/CORRECTIVE ACTION

Schools ~~should~~ must employ positive behavior interventions and supports in an effort to minimize disruptive behaviors in the schools prior to utilizing dismissal proceedings except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property. Effective nonexclusionary discipline includes building relationships, repairing harm, restoring relationships and other restorative practices to engage students in their learning community. The following are examples of possible nonexclusionary disciplinary or corrective action and are not intended to be an exclusive list.

A. Potential Actions

Disciplinary or corrective actions may include but are not limited to one or more of the following:

1. Meeting with the teacher, counselor, Principal, or Principal's designee
2. Detention
3. Loss or restriction of school privileges, including suspension from extracurricular activities
4. Parental conference with school staff, possibly resulting in a corrective action plan or discussion related to mental health screening
5. Modified school programs
6. Referral to School Support Services
7. Referral to the legal system
8. Referral to a law enforcement agency or other appropriate authorities
9. Restitution/repair or replacement costs for theft or damaged school property
10. Removal from class
11. Dismissal for one day or less
12. Suspension
13. Alternatives to suspension including, but not limited to, community service and Saturday school
14. Expulsion or exclusion
15. Other disciplinary action as deemed appropriate by the school district.

B. Removal from Class

1. Removal from class means any actions taken by a teacher, principal or other school district employee to prohibit a student from attending a class or activity period. In elementary grades, a ""class period"" or ""activity period"" means a period not to exceed one (1) hour regardless of the subject of instruction. In secondary grades, a ""class period"" or ""activity period"" means an established time unit of instruction for a given course of study.
2. Grounds for Removal

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

   a Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;

   b Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;

c Willful violation of any school rules, regulations, policies or procedures, including the behavioral expectations set forth in this procedure; or
d Other conduct which, in the discretion of the teacher or administration, requires removal of the student from class.

3. Procedures for Removal from Class
   a A student must be removed from class immediately if the student engages in assault or violent behavior. In such instances, the removal shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.
   b Other than in a circumstance described in paragraph B 3 a., a student will be removed from class only upon agreement of the appropriate teacher and Principal or Principal''s designee after an informal administrative conference with the pupil. The decision to remove a student will ultimately be the responsibility of the Principal or Principal''s designee.
   c The length of time of the removal will be at the discretion of the Principal or the Principal's designee after consultation with the teacher but will not exceed five (5) class or activity periods per incident.
   d Removal from class may be imposed without an informal administrative conference when a student engages in assault or violent behavior or is causing and/or appears to be causing a serious disruption or appears to be creating an immediate and substantial danger to himself/herself or to person(s) or property.
   e In removing a student from class, a school district employee may use reasonable force, if necessary, in compliance with applicable laws.
4. Responsibility for and Custody of a Student Removed From Class
   Students who are removed from class will be supervised by a school district staff member.
5. Return to Class after Removal
   Students will return to class upon completion of the terms of the removal established at the informal administrative conference referenced in section II.B.3b.
6. Procedures for Notification
   a The principal or principal's designee will determine the need for and method of notification to parent or guardian.
   b After the student has been removed from class more than ten (10) times in one school year, the principal or designee will notify the student's parent and guardian and request that the parent or guardian meet with the site administrators to discuss the problem that is causing the student to be removed from class.
7. Students on an Individual Education Program (IEP)
   The principal or designee, in consultation with the Student's special education case manager, will determine whether the student's removal from class requires a meeting to review the adequacy of the student's current Individual Education Program (IEP) or whether there is a need for further assessment. If it is determined such a meeting is necessary, the student's case manager will schedule and provide appropriate notices of such meeting.
8. Early Intervention
   The Principal or designee will review the following:
   a Any procedures or services appropriate for encouraging early involvement of parents or guardians to improve the student's behavior;
   b Any procedures or services determined appropriate for encouraging early detection of behavioral problems;
   c Whether the student may need a referral and consideration of eligibility for special education services in order to benefit from his or her education;

d The appropriateness of referring the student to the school district chemical abuse pre-assessment team;
e The appropriateness of addressing the student's behavior through a crisis intervention plan; and
f The appropriateness of any other interventions to improve the student's conduct and behavior.

C. Recess Detention

Prohibiting a student from engaging in recess is not allowed unless:

1. a student causes or is likely to cause serious physical harm to other students or staff;

2. the student's parent or guardian specifically consents to the use of recess detention; or

3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.

If recess detention is used, the school must make reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.

The District must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.

D. Mealtime Delay

The District must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

~~C.~~E. Dismissal for ~~One Day or~~ Less than One School Day

Dismissal for ~~one day or~~ less than one school day is defined as removing the student from the school premises, ordinarily sending the student home, for the remainder of the day on which the infraction occurs, with communication to appropriate parties as determined by building-level procedures, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.

~~D.~~F. Suspension, Exclusion and Expulsion

Suspension, exclusion and expulsion will be imposed in accordance with The Pupil Fair Dismissal Act, including allowing a suspended student the opportunity to complete all school work assigned during the suspension and to receive full credit.

The school shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student

may present the student's version of the facts. A separate administrative conference is required for each period of suspension

G. Suspension Prohibited

1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:

   a. a preschool or prekindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or

   b. kindergarten through Grade 3.

2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.

3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined herein as nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

~~E.~~H. Notification of ~~Violation~~Suspension

~~1. Parent/guardian will be notified of violation(s) and resulting disciplinary action(s) according to building regulations, except as provided otherwise by The Pupil Fair Dismissal Act.~~

~~2. Students will be notified of violations and resulting disciplinary actions verbally, except as provided otherwise by The Pupil Fair Dismissal Act.~~

1. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)

2. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.

3. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.

4. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

5. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing

I. Notification of Expulsion/Exclusion

The District shall follow the Pupil Fair Dismissal Act when proposing a student for expulsion or exclusion.

A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.) The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.

In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.

Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days

III ADMISSION OR READMISSION PLAN

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

~~III~~IV PROVISIONS FOR STUDENTS ON AN INDIVIDUAL EDUCATION PROGRAM (IEP)

Students on an Individual Education Program(IEP)

A. When a student with a disability has been suspended for more than five consecutive school days or ten cumulative school days in the same school year, and that suspension does not involve a recommendation for expulsion or exclusion or other change of placement under federal law, relevant members of the child's individualized education program team, including at least one of the child's teachers, will meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's individualized education program. This meeting must occur as soon as possible, but no more than ten days after the sixth consecutive day of suspension or the tenth cumulative day of suspension has elapsed.
B. Before initiating an expulsion or exclusion, the district, relevant members of the student's individualized education program team, and the student's parent will meet to determine whether the student's behavior was caused by or had a direct and substantial relationship to the student's disability and whether the student's conduct was a direct result of a failure to implement the student's individualized education program. Such a meeting must be held within ten (10) school days of the school district's decision to remove the student from his or her current educational placement and must be held before commencing an expulsion or exclusion of the student.

1. If the behavior is not a manifestation of the student's disability, the school district may proceed with discipline – up to and including expulsion and/or exclusion – as if the student did not have a disability, unless the student's educational program provides otherwise.
2. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team will conduct a functional behavior assessment (FBA) and implement a behavioral intervention plan for such student provided that the school district had not conducted an FBA prior to the manifestation determination. Where an FBA has previously been completed and a behavioral intervention plan has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

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

~~IV~~V OPEN ENROLLED STUDENTS

A. Application of Policy
Open enrolled students may be disciplined up to and including expulsion/exclusion as provided in this Policy.

B. Termination of Enrollment Options
The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program or Enrollment in Nonresident District at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy, and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of sixteen (16) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

VI DISCIPLINE COMPLAINT PROCEDURE

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

1. Complaints should first be brought to the school's Principal either verbally or by email. If the concern remains unresolved, an appeal of the school's decision may then be brought to the District's District Level Principal, whose name and contact information may be found on the District's website or must be provided by the school. The discipline appeal process is initiated when a Complainant completes and submits a Discipline Complaint form to the Superintendent or the Superintendent's designee.
2. A Discipline Appeal Form is available on the District's website and in the schools' administrative offices.
3. The investigation shall begin within three school days of receiving the complaint. The Superintendent will direct the investigation and will designate and identify the school district personnel who will manage the investigation and who are responsible for keeping and regulating access to any resulting record. The District may use outside counsel as it sees fit.

4. Upon completion of the investigation, a written determination addressing each allegation and containing findings and conclusions will be issued to the Complainant in a manner consistent with the Minnesota Government Data Practices Act.
5. If the investigation finds the requirements of the Minnesota Pupil Fair Dismissal Act (Minnesota Statutes, sections 121A.40 to 121A.61), including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant District staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future, the superintendent or the superintendent's designee will take necessary measures.
6. Reprisal or retaliation against any person who asserts, alleges, or reports a complaint is prohibited. The District will take appropriate action consistent with Minnesota law and school district policies in the event that an individual or individuals are found to have engaged in reprisal or retaliation.

~~V~~VII NOTIFICATION OF POLICY

This policy will be posted on the school district's website. Nothing in this policy is intended to conflict with The Pupil Fair Dismissal Act.

~~VI~~VIII BUILDING PROCEDURES

The Assistant Superintendent~~s~~ of Leadership, Teaching and Learning is authorized by the School Board to require each building to develop procedures consistent with this Policy 506 – Student Discipline. Building procedures will include but not be limited to the following:

A. Procedures determined appropriate for encouraging early involvement of parent/guardian in attempts to improve a pupil's behavior.
B. Procedures determined appropriate for encouraging early detection of behavioral problems, including communication among teachers, the parent or guardian, and building administration.
C. Procedures for notifying appropriate teachers of disciplinary actions involving their students.
D. Procedures determined appropriate for referral to special education services.

Reviewed _____
Revised: 11/27/18
Revised: 11/22/16
Revised: 11/17/15
Revised: 6/23/09
Revised: 10/16/01
Policy 506 Adopted: 6/6/00 (formerly Policy 5212)
Revised: 4/15/97
Revised: 5/2/95
Revised: 1/4/94
Revised: 1/22/91
Revised: 12/6/88
Revised: 6/7/88
Revised: 4/5/88
Revised: 11/18/86
Procedure 5212 Adopted: 9/18/84

Legal References:

20 U.S.C. §§ 1400-1487 – IDEA
29 U.S.C. § 794 et. seq. – Rehabilitation Act of 1973, § 504
34 C.F.R. § 300.530(e) – 300.536 – Discipline Procedures
M.S. 121A.40-121A.56 – Pupil Fair Dismissal Act
M.S. 121A.575 – Alternatives to Pupil Suspension
M.S. 121A.582 – Student Discipline; Reasonable Force
M.S. 121A.60-121A.61 – Discipline and Removal of Students from Class
M.S. 122A.42 – General Control of Students
M.S. 122A.627 Positive Behavioral Interventions and Supports
M.S. Ch. 125A – Students with Disabilities

Cross References:
Policy 502 – Search of Student Lockers, Desks, Personal Possessions and Student's Person
Policy 503 – Attendance and Absences
Policy 504 – Student Dress and Appearance
Policy 514 – Bullying Prohibition
Policy 516 – Student Medication
Policy 524 – Internet Acceptable Use Policy
Policy 526 – Hazing Prohibition
Policy 541 – Chemical Use and Abuse
Policy 542 – Extended Educational Trips
Policy 548 – Harassment and Violence
Policy 550 – Suspension
Policy 551 – Exclusion and Expulsion
Policy 709 – Student Transportation Safety
Policy 726 – Student Conduct on Buses

POLICY 507 – CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE
The purpose of this policy is to describe the limitations on the use of corporal punishment and prone restraint upon a ~~of~~ student~~s~~.

II. GENERAL STATEMENT OF POLICY
All school district employees or agents are prohibited from inflicting corporal punishment, ~~or~~ causing corporal punishment to be inflicted upon a student or using prone restraint upon a student. ~~to reform unacceptable conduct or as a penalty for unacceptable conduct.~~

III. PERMITTED RESTRAINT
Reasonable force may be used upon or toward the person of a student without the student's consent ~~when used by a school district employee or agent in the exercise of lawful authority or to restrain a student from self injury or injury to any other person or property.~~when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another, and for principals and teachers to prevent the imminent bodily harm or death to the student or another.

IV. REPORTING
Any school district employee or agent who employs or observes employed corporal punishment or physical restraint upon a student will report the incident in accordance with Procedures 507 – Corporal Punishment.

Policy 507 Revised:
Policy 507 Revised: 6/13/17
Policy 507 Revised: 10/21/14
Policy 507 Adopted: 12/7/99
(formerly Policy 4139.1 & 4239.1)
Policy Adopted: 2/20/90

Legal References:
M.S. 121A.58
M.S. 121A.582
M.S. 123B.25
M.S. 609.06, Subd. 1(6), (7)

Cross References:
Policy 414 – Mandated Reporting of Maltreatment of Children and Vulnerable Adults

School Board
INDEPENDENT SCHOOL DISTRICT 279
Maple Grove, Minnesota

PROCEDURE 507 – CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. Definition

Corporal punishment is conduct involving:

A. Hitting or spanking a person with or without an object, or

B. Unreasonable physical force that causes bodily harm or substantial emotional harm.

Prone Restraint means holding a student in a face-down position.

II. Corporal Punishment

A. In the event a school district employee or agent strikes, hits, grabs or attempts to apply unreasonable force to a student, or in a violent rude or angry manner, touches or lays hands upon a student, the individual so acting will:

1. Immediately notify the Principal of the incident.
2. Submit a written report of the incident to the Principal prior to leaving the building for the day.

B. Any school district employee or agent who witnesses an incident such as described in II.A. above will:

1. Immediately notify the Principal of the incident.
2. Report as directed in Policy and Procedure 414 – Mandated Reporting of Children and Vulnerable Adults.

C. Upon receipt of a report of an incident such as described in II.A. above, the Principal will:

1. Immediately notify the supervising Assistant Superintendent of Leadership Teaching and Learning (DLTL) and the Executive Director of Human Resources of the incident.
2. Determine whether or not it is appropriate for the student and/or school district employee or agent to remain in class or at the job station. When possible, the Principal will make this determination in consultation with the supervising Assistant Superintendent or Executive Director of Human Resources.
3. Inform the student's parent/guardian immediately after reporting the incident to the supervising Assistant Superintendent of DLTL.
4. Submit a written report of the incident to the supervising Assistant Superintendent of DLTL.
5. Report as directed in Policy and Procedure 414 – Mandated Reporting of Maltreatment of Children and Vulnerable Adults.

III. Permitted Restraint

A school district employee or agent may use reasonable force or a permitted restraint of a student under atypical or strenuous conditions and in accordance with Policy 543, Use of Restrictive Procedures as Behavioral Interventions ~~for Children with Disabilities Receiving Special Education Services~~.

IV. Prohibitions

A. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.

B. An employee or agent of a district shall not use prone restraint.

C. An employee or agent of a district shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

D. Conduct that violates this prohibition is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes,

section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582

~~IV.~~V. Notification

Principals will review Policy 507 – Corporal Punishment with their staff annually during the preschool workshop. This Policy 507 – Corporal Punishment will be referenced in building staff handbooks.

Procedure 507 Revised:
Procedure 507 Revised: 6/13/17
Procedure 507 Revised: 9/23/14
Procedure 507 Dated: 12/7/99
(formerly Procedure 44139.1 & 4239.1)

Procedure Dated: 2/20/90

Legal References

M.S. 121A.58
M.S. 121A.582
M.S. 123B.25
M.S. 609.06, Subd. 1(6), (7)

Cross References

Policy 414 – Mandated Reporting of Maltreatment of Children and Vulnerable Adults

School Board
INDEPENDENT SCHOOL DISTRICT 279
Maple Grove, Minnesota

POLICY 514 – STUDENTS – BULLYING & HAZING PROHIBITION

I. Purpose

The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, hazing and other similar disruptive behavior. A safe and civil environment is needed for students to learn and attain high academic standards and to ensure a healthy school climate. Bullying and hazing, like other violent or disruptive behavior, is conduct that interferes with students' ability to learn and participate in school activities and teachers' ability to educate students in a safe environment. It is the school district's intent to prevent bullying and hazing and to take action to investigate, respond, remediate, and discipline such acts

II. General Statement of Policy

A. It is prohibited conduct and a violation of this policy, for any student(s) to bully another student(s) through conduct or communication in-person or through misuse of technology including cyberbullying.

B. It is prohibited conduct and a violation of this policy for any student to engage in bullying conduct at any time or any place in a manner that substantially and materially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

C. It is prohibited conduct and a violation of this policy for students, employees, volunteers or other representatives of the school district to engage in hazing of a student in order for the student to be initiated into or affiliated with a student organization.

D. It is prohibited conduct and a a violation of this policy for any student, employee, volunteer or representative of the school district to engage in malicious and sadistic conduct and sexual exploitation against a student, employee, volunteer or representative of the school district.

~~D.~~E. It is prohibited conduct and a violation of this policy for any person(s) to retaliate against a student or employee for alleging a violation of this policy or for participating in an investigation of prohibited conduct under this policy

~~E.~~F. Employees who witness prohibited conduct or possess reliable information that would lead a reasonable person to suspect that a student is a target of prohibited conduct must make reasonable efforts to address and resolve the prohibited conduct.

~~F.~~G. Employees who witness prohibited conduct or possess reliable information that would lead a reasonable person to suspect that a student is a target of prohibited conduct will report the prohibited conduct to the primary contact person designated for the school at which the student who is the target for the prohibited conduct is enrolled.

~~G.~~H. This policy applies not only to persons who directly engage in an act of bullying or hazing but also to persons who, by their indirect behavior, condone or support another's act of bullying or hazing.

~~H.~~I. Allegations of bullying or hazing which are based upon or directed at a student's race, color, creed, religion, national origin, sex, marital status, disability, status with regard to public assistance, sexual orientation should also be investigated and treated as potential prohibited harassment under District Policy 102.

III. Violation of Policy

Violation of this policy will be cause for disciplinary action against the violating student(s). Employees who do not comply with the requirements of this policy and implementing procedures may also face disciplinary action in keeping with applicable contract provisions and law.

IV. Training and Education

The superintendent or his/her designee will develop training materials to publicize the policy and provide information and training to school district staff and volunteers about bullying/hazing prevention and the requirements of this policy. The superintendent will

designate a primary contact person in each school building to receive reports of conduct prohibited under this policy, to ensure that this policy and procedures are fairly and fully implemented, and serve as the primary contact on policy and procedural matters concerning this Policy 514-Bullying Prohibition.

Revised:
Revised: 11/16/2021
Revised: 10/24/2017
Revised: 7/29/2014
Revised: 1/24/2012
Adopted: 6/6/2006

Legal References
Minn. Stat. §121A.03, (Sexual, Religious, & Racial Harassment and Violence)
Minn. Stat. § 121A.031 School board policy; prohibiting intimidation and bullying
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.69 (Hazing Policy)

Cross References
Policy 403 – Dismissal of Employees
Policy 413 – Harassment and Violence
Policy 414 – Mandated Reporting of Child Neglect or Physical or Sexual Abuse
Policy 506 – Student Discipline
Policy 507 – Corporal Punishment
Policy 515 – Protection and Privacy of Education Records

PROCEDURE 514 – STUDENTS – BULLYING & HAZING PROHIBITION

I. DEFINITIONS

A. "Bullying" means intimidating, threatening, abusive, or harming conduct by a student that is objectively offensive and:
   1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or
   2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying as defined in this policy.

B. "Cyberbullying" means bullying using technology or other electronic communication including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

C. "Hazing" means committing an act against a student, or coercing a student into committing an act, that creates a substantial risk of harm to a person, in order for the student to be initiated into or affiliated with a student organization. The term includes but is not limited to:
   1. Any type of physical brutality such as whipping, beating, striking, branding, electronic shocking or placing a harmful substance on the body;
   2. Any type of physical activity such as sleep deprivation, exposure to weather, confinement in a restricted area, calisthenics or other activity that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student;
   3. Any activity involving the consumption of any alcoholic beverage, drug, tobacco product or any other food, liquid, or substance that subjects the student to an unreasonable risk of harm or that adversely affects the mental or physical health or safety of the student;
   4. Any activity that intimidates or threatens the student with ostracism, that subjects a student to extreme mental stress, embarrassment, shame or humiliation, that adversely affects the mental health or dignity of the student or discourages the student from remaining in school;
   5. Any activity that causes or requires the student to perform a task that involves violation of state or federal law or of District policies or regulations.

D. "Immediately" means as soon as possible but in no event longer than one school day.

E. "Intimidating, threatening, abusive, or harming conduct" means, but is not limited to, conduct that does the following:
   1. Causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property;
   2. Under Minnesota common law, violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or
   3. Is directed at any student or students, including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status,

sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age, political identity or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.

F. Malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religion, sexual harassment, and sexual orientation and gender identity as defined in Minnesota Statutes, chapter 363A is prohibited. This prohibition applies to students, independent contractors, teachers, administrators, and other school personnel.

~~F.~~G. "On school premises, on school district property, at school functions or activities, or on school transportation" means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

~~G.~~H. "Prohibited conduct" means bullying, cyberbullying or hazing as defined in this policy or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about bullying.

~~H.~~I. "Remedial response" means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.

~~I.~~J. "Student" means a student enrolled in the school district.

II. REPORTING PROCEDURE

A. Any student who believes they have been the victim of prohibited conduct proscribed by these procedures or any person with knowledge or belief of conduct that may constitute prohibited conduct proscribed by these procedures will report the alleged acts immediately to the building principal, site leader or the their designee. A student may report prohibited conduct anonymously; however, the school district's ability to take action against an alleged perpetrator based solely on an anonymous report may be limited.

B. The school district encourages the reporting party to submit a written complaint of the prohibited incident. Oral reports will be considered complaints.

C. The building principal, site leader or their designee will ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters contained in these procedures. The principal, site leader or their designee is responsible for investigation of any reports made in accordance with these procedures. The principals, site leaders or designees will, as appropriate, provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

D. A teacher, school administrator, volunteer, contractor, or other school employee will be particularly alert to possible situations, circumstances, or events that might include prohibited conduct. Any such person who receives a report of, observes, or has other knowledge or belief of conduct that may constitute prohibited conduct will inform the building principal or designee immediately.

E. Reports of prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building principal, site leader or their designee, in conjunction with the school district's responsible authority, is responsible for maintaining and regulating access to any report of prohibited conduct and the record of any resulting investigation.

F. Submission of a good faith complaint or report of prohibited conduct will not affect the complainant's or reporter's future employment, grades, or work assignments, or educational or work environment. School district personnel who fail to inform the building principal or site leader or their designee of conduct that may constitute prohibited conduct or who fail to make reasonable efforts to address and resolve the prohibited conduct in a timely manner may be subject to disciplinary action or other appropriate sanctions.

G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

III. INVESTIGATION AND SCHOOL DISTRICT ACTION

A. Within three days of receipt of a complaint or report of prohibited conduct, the school district will undertake or authorize an investigation by school district officials.

B. The school district may take immediate steps, at its discretion, to protect the complainant, reporter, students, or others pending completion of an investigation of bullying or hazing, consistent with applicable law.

C. The alleged perpetrator of the bullying or other prohibited conduct will be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

D. Upon completion of the investigation, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, discharge or other remedial response tailored to the particular incident and nature of the conduct and the student's developmental age and behavioral history. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with the Minnesota Pupil Fair Dismissal Act, school district policies, and regulations. The school district will not make a determination of bullying and resulting discipline solely on an anonymous report.

E. The school district is not authorized to disclose to a victim private educational data regarding an alleged perpetrator. School officials will notify the parent(s) or guardian(s), if deemed appropriate, of students involved in a bullying or hazing incident and the remedial action taken, to the extent permitted by law, based on a confirmed report.

F. In order to prevent or respond to prohibited conduct committed by or directed against a student with a disability, the school district will, when determined appropriate by the student's individualized education program (IEP) team or Section 504 team, allow the student's IEP or Section 504 plan to be drafted to address the skills and proficiencies the student needs as a result of the student's disability to allow the student to respond to or not to engage the prohibited conduct.

IV. BULLYING AND HAZING BASED UPON OR DIRECTED AT A STUDENT'S PROTECTED STATUS
If a student reports to being bullied or hazed based upon a protected status (race, color, creed, religion, national origin, sex, marital status, disability, status with regard to public assistance, or sexual orientation) the report should also be investigated consistent with Policy 102.

V. RETALIATION OR REPRISAL
The school district will discipline any individual who retaliates against any person who reports, testifies, assists or participates in any manner in any investigation, proceeding or hearing related to bullying or hazing. Retaliation includes, but is not limited to, intimidation, reprisal, bullying or harassment.

VI. TRAINING AND EDUCATION

A. The superintendent or their designee will provide appropriate training to school district personnel to prevent, identify, and respond to prohibited conduct.
B. The school district will provide ongoing training to build skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. School personnel who will be trained include but are not limited to educators, administrators, school counselors, social workers, psychologists, other school mental health professionals, school nurses, cafeteria workers, custodians, bus drivers, athletic coaches, extracurricular activities advisors, and paraprofessionals.

VII. NOTIFICATION
The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy will be referenced in the student handbook. Policy 514 – Bullying Prohibition or a summary thereof will be conspicuously posted in the administrative offices of the school district and each school site.

Revised:
Revised: 11/16/2021
Revised: 10/24/2017
Revised: 7/29/2014
Revised: 1/24/2012
Adopted: 6/6/2006

Legal References
Minn. Stat. §121A.03, (Sexual, Religious, & Racial Harassment and Violence)
Minn. Stat. § 121A.031 School board policy; prohibiting intimidation and bullying
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.69 (Hazing Policy)

Cross References
Policy 403 – Dismissal of Employees
Policy 414 – Mandated Reporting of Child Neglect or Physical or Sexual Abuse
Policy 506 – Student Discipline
Policy 507 – Corporal Punishment
Policy 515 – Protection and Privacy of Education Records

POLICY 515 PROTECTION AND PRIVACY OF EDUCATION RECORDS AND DATA

I. PURPOSE: The purpose of this policy is to ensure compliance with state and federal privacy laws applicable to student records and data; help maintain the privacy rights of students; and to guide and support school officials in the proper use and dissemination of student records and data.

II. GENERAL STATEMENT

A. Educational records and data will be maintained on all students enrolled in or through the school district as required by State/Federal statute, law, rule, or regulation and as specified in Procedure 515 - Protection and Privacy of Education Records. These records will be maintained for the purpose of enforcing school district policies, meeting the school district's obligations under the law, and aiding each student in the educational process.

B. District policy, procedures and practices on collection, security, and release of student records and data must comply with the provisions of the Family Educational Rights and Privacy Act (20 U.S.C. 1232g; 34 C.F.R. Part 99), the Minnesota Government Data Practices Act (M.S. Ch. 13 and MN Rules Part 1205, the Confidentiality of Information Section of the Individuals with Disabilities Education Act (34 C.F.R. Parts 300.610 -.627), the Health Insurance Portability and Accountability Act (HIPPA) (45 CFR Parts 160, 162 and 164) and the Records Retention Act (M.S. 138.17).

C. The superintendent is designated the "responsible authority" and they or their designee(s) are responsible for overseeing the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law.

D. To ensure sufficient data protection the responsible authority must (1) establish procedures to assure that all data on individuals is accurate, complete, and current for the purposes for which it was collected; and (2) establish appropriate security safeguards for all records containing data on individuals.

III. PRIVACY OF EDUCATIONAL RECORDS AND DATA

A. Educational records and data collected, maintained or disseminated by the district is private data on individuals and shall not be disclosed except as provided for under state and federal law.

B. Notwithstanding Paragraph III A, the following data concerning students is deemed "directory information" and is considered public data that can be released to the general public without prior consent of a student's parent(s) or an eligible student (i.e. reached 18 years of age or is attending institution of post-secondary education):

1. Student's and parent's name(s);
2. Student's school of attendance;
3. Student's dates of school attendance;
4. Student's grade level (e.g., first grade, tenth grade, etc.);
5. Student's awards and degrees;
6. Student's participation in officially recognized activities/sports;
7. Student's height and weight, if a member of an athletic team;
8. Student's photograph, including audio or video image of the student; participation in school-related activities or events; or

9. Information regarding a student stated/written in-district or school publications (e.g. yearbooks, newspapers and webpages) that would not be objectively viewed as harmful or an invasion of privacy if disclosed.

C. In addition to the information available to the general public listed in Paragraph III B, the following information is considered "limited directory information" and may be released as follows:

1. Parents of enrolled students may be provided a list of the names of other students in the classes, to which the student is assigned;
2. Parents of a student or the student may be provided the classroom photographs of classes in the student's school;
3. ~~Mailing addresses and~~ Eemail addresses of parents ~~and students~~ may be provided under the following limited circumstances:
   i. If the address information is requested by a community organization, elected representative, or commercial memorabilia company authorized by the district for the purpose of recognizing a student's award or achievement and the requester of the data agrees not to forward or redistribute the information to other persons or entities;
   ii. If the address information is sought by a school or community organization for the purposes of informing parents or students about a school referendum or ballot question involving the district and the organization agrees not to forward or redistribute the information to other persons or entities;

D. A parent/guardian of a student or an eligible student may object to the directory or limited directory information listed in Paragraphs III B or C being disclosed without the parent/guardian or eligible student's prior written consent except as provided under federal and state law. In order to make directory or limited directory information private, the parent/guardian or eligible student must submit a completed Denial of Release of Directory Information to the building principal or superintendent of the district.

Policy Revised: 5/21/19
Policy Revised: 11/17/13
Policy Revised: 6/23/09
Policy Revised: 2/1/94
Policy 515 Adopted 9/2/03 (Formerly Policy 5710)
Policy Revised: 2/4/86
Policy Adopted: 3/5/75

Cross Reference:
Policy 414 - Mandated Reporting of Child Neglect or Physical or Sexual Abuse
Policy 506 - Student Discipline
Policy 519 - Interviews of Students by Outside Agencies
Policy 541 - Chemical Use/Abuse
Policy 925 - Internet (World Wide Web) and Intranet Publishing

PROCEDURE 532 – USE OF PEACE OFFICERS AND CRISIS TEAMS TO REMOVE STUDENTS FROM SCHOOL GROUNDS

I. Definitions
For purposes of this policy, the following terms have the meaning given them in this section:

A. Student with an IEP
A student with an IEP means a student who is eligible to receive special education and related services pursuant to the terms of an individual education program (IEP).

B. Peace Officer
A peace officer means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term peace officer includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.

C. School Resource Officer
A school resource officer is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.

D. Crisis Team
A crisis team means crisis services that may be available in accordance with an agreement regarding procedures to coordinate crisis services for Hennepin County implementing the Minnesota Children's Mental Health Act.

E. Remove the Student from School Grounds
The phrase remove the student from school grounds is the act of escorting that student from the school building or school activity at which the student is located.

F. Other
All other terms and phrases used in this policy and procedures will be defined in accordance with applicable state and federal law or ordinary and customary usage.

II. Removal of Students from School Grounds

A. Removal by Crisis Team
If the behavior of a student endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the Site Administrator may summon a county crisis team if one is available. If the student is a student with an IEP, the site leader may provide the student's IEP or behavior intervention plan to the Crisis Team. The Crisis Team may attempt to de-escalate the student's behavior through any legal means. If such measures fail, or when the crisis team determines that the student's behavior continues to endanger or may endanger the health, safety, or

property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

B. Removal by School Resource Officer or Peace Officer
If a student engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, members of the county crisis team, building administrator, or the building administrator's designee, may request that the school resource officer or a peace officer remove the student from school grounds.

C. Reporting a Crime
1. Whether or not a student engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report a crime committed by a student to appropriate authorities.
2. If the school district reports a crime committed by a student, school personnel will transmit copies of disciplinary records and, if applicable, relevant special education records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Educational Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and Policy 515 - Protection and Privacy of Education Records.

D. Reasonable Force Permitted
In removing a student from school grounds, a building administrator, crisis team members, or the school resource officer or other agents of the school district, may use reasonable force when it is necessary under the circumstances to ~~correct or~~ restrain a student ~~who, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property~~to prevent bodily harm or death to the student or another, or for a principal or teacher to prevent the imminent bodily harm or death to the student or another.

In removing a student with an IEP from school grounds, school resource officers and school district personnel shall not use the prohibited procedures listed in Policy 543 - The Use of Regulated Conditional Procedures as Behavioral Interventions with Special Education Students.

Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person

E. Parental Notification
The building administrator or designee will make reasonable efforts to notify the student's parent/guardian of the student's removal from school grounds as soon as possible following the removal.

F. Continued Removal of a Student with an IEP
Continued and repeated use of the removal process described herein must be reviewed in the development of the individual student's IEP or Individual Interagency Intervention Plan. If a student with an IEP is removed from a classroom, school building, or school grounds during the school day by a county crisis team or school resource officer at the request of a school administrator or school personnel twice in a thirty (30) day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Revised: 10/25/22
Revised: 3/15/16
Adopted: 9/21/2004

Legal References
20 U.S.C. 1415(k)(9) (Individuals with Disabilities Education Act (IDEA))
34 C.F.R. 300.529 (IDEA Regulation Regarding Involvement of Law Enforcement)
20 U.S.C. 1232g et seq. (Family Educational Rights and Privacy (FERPA))
M.S. 13.01, et seq. (Minnesota Government Data Practices Act)
M.S. 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)
M.S. 121A.55 (Policies to be Established)
M.S. 121A.582 (Student Discipline; Reasonable Force)
M.S. 121A.61 (Discipline and Removal of Students from Class)
M.S. 121A.67 (Aversive and Deprivation Procedures)
M.S. 125A094-.0924 (Restrictive Procedures for Children with Disabilities)
M.S. 245.487-.4889 (Children's Mental Health Act)
M.S. 609.06 (Authorized Use of Force)
M.S. 609.379 (Permitted Actions)

Cross References
District Policy 506 (Student Discipline)
District Policy 507 (Corporal Punishment)
District Policy 515 (Protection and Privacy of Education Records)
District Policy 543 (The Use of Regulated Conditional Procedures as Behavioral Interventions with Special Education Students)

POLICY 541 – CHEMICAL USE / ABUSE

I. PURPOSE

A. The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The School Board believes that the public school has a role in education, intervention and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention and to maintain a safe and healthy environment for students.

II. GENERAL STATEMENT OF POLICY

A. No student, regardless of age, may possess, use, be under the influence of, distribute, sell and/or exchange unauthorized or illegal chemical substances including but not limited to, narcotics, drugs, or other controlled substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, alcohol, or other intoxicating substances or mood-altering chemicals, drug paraphernalia or look-alike substances, or other articles that are illegal or harmful to persons or property. This prohibition also includes one student sharing a prescription medication with another. Medication prescribed by a physician must be handled in accordance with Policy 516 – Student Medication.

B. This policy 541 - Chemical Use/Abuse applies district-wide on school property and at all school related activities, trips and functions, whether on or off school property, school bus stops, school buses, any other vehicle approved for District purposes, and the area of entrance to or departure from school premises or events for all students regardless of age.

III. ENFORCEMENT

A. Students using, possessing and/or exchanging chemical substances in violation of this policy will be subject to consequences under Policy 506 – Student Discipline, and treated according to existing school rules, including notification of law enforcement agencies and the application of appropriate school discipline.

B. Students suspected of violating this policy will be referred to their school's student assistance team which is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.

C. Students presently not under the influence who disclose their use of chemicals for the purpose of obtaining help with this problem will be treated in a non-punitive way by school personnel.

D. In the event a student receives treatment outside the District, every effort must be made to effect a successful continuation in or re-entry into the school community.

Policy revised:
Policy Revised: 1/16/18
Policy Revised: 6/23/09
Policy Revised: 2/14/04
Policy Revised: 10/16/01
Policy 541 Adopted: 6/6/00 (formerly Policy 5217)
Policy Revised: 3/22/94
Policy Revised: 1/2/85
Policy Revised: 11/15/83
Policy Adopted: 3/24/81

Legal References

Federal Drug Free Schools and Communities Act
M.S. 152.01 – Definitions and Schedules Controlled Substances
M.S. 152.01, Subd. 18 – Drug Paraphernalia
M.S. 121A.26
M.S. 121A.29

Cross References

Policy 502 – Search of Student Lockers, Desks, Personal Possessions and Student's Person
Policy 515 – Protection and Privacy of Student Records
Policy 506 – Student Discipline
Policy 516 – Student Medication
Policy 550 – Suspension
Policy 551 – Exclusion and Expulsion

School Board
INDEPENDENT SCHOOL DISTRICT 279
Maple Grove, Minnesota

PROCEDURE 541 – STUDENTS - CHEMICAL USE / ABUSE

I. DEFINITIONS

A. Chemicals

Chemicals include but are not limited to alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoid, edible cannabinoid products, and controlled substances as defined in the school district's Drug-Free Workplace/Drug-Free School policy.

B. Use

Use is defined as drinking, sniffing, smoking, swallowing, chewing, injecting, or otherwise absorbing into the body such illegal or mood-altering substances. Hereinafter, the term chemical(s) or chemical substances(s) will refer to all the prohibited substances defined in this paragraph A.

C. Chemical Abuse

Chemical abuse means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the student's normal function in academic, school, or social activities is chronically impaired.

D. Paraphernalia

Paraphernalia is defined as equipment, products, and materials of any kind which are knowingly or intentionally used primarily in manufacturing a controlled substance or injecting, ingesting, inhaling, or otherwise introducing a controlled substance into the human body (M.S. 152.01 – Definitions and Schedules of Controlled Substances). It is unlawful for any person knowingly or intentionally to use, possess or manufacture drug paraphernalia (M.S. 152.01, Subd. 18 – Drug Paraphernalia).

II. PREVENTION

A. Prevention

Prevention will be directed toward providing students with information and experiences which will prepare them to make responsible decisions regarding chemical use, including:

1. Pharmacological information appropriate to the students' age and development which includes potential social, legal, psychological, and physical effects of chemicals.

2. Understanding peer pressures and other influences upon students' lives.

3. Understanding the effects of emotions and stress in students' lives and learning appropriate coping skills.

B. Curriculum

Curriculum areas which are related to prevention of chemical use/abuse will be reviewed periodically in accordance with the District's Program Improvement Plan to determine if the content is appropriate and current for its intended students.

1. Units of instruction will be developed in the Health, and Guidance and Counseling curricula which deal with content appropriate to that area.
2. The two curricular areas identified in II.B,1 are not to be considered as being exclusive in the study of chemical use/abuse.
3. The District must provide vaping prevention instruction at least once to students in grades 6 through 8.

III. STAFF RESPONSIBILITY FOR REPORTING

A. Staff who know or have reason to believe that a student is or will be using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, will immediately notify a member of the school's chemical abuse pre-assessment team of this information.

IV. PRE-ASSESSMENT TEAM (STUDENT ASSISTANCE TEAM) SERVICES

A. Pre-assessment services will be available to students to help them with their concerns about chemicals and problems related to chemical use.

B. Every school will have a chemical abuse pre-assessment team. The team will be composed of classroom teachers, administrators and other appropriate professional staff to the extent they exist in each school, such as the school nurse, school counselor or psychologist, social worker, chemical abuse specialist, or others.

C. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to individual reported cases from the school and law enforcement.

D. When a community violation has occurred, law enforcement is required to provide information about the violation to the Student Assistance/Pre-Assessment team. This notice must be provided to the team within two weeks after the incident occurs and then the data are handled in accordance with M.S. 121A.26, 121.29 and Policy 515 – Protection and Privacy of Education Records.

E. Within forty-five days after receiving an individual reported case, the team will make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

F. If the team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student must be destroyed not later than six months after the determination is made.
If the team decides to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student must be destroyed not later than six months after the student is no longer enrolled in the district.

V. STUDENTS VIOLATING THE POLICY MAY HAVE CONSEQUENCES SUBJECT TO POLICY 506 – STUDENT DISCIPLINE AND DISTRICT PRACTICES

VI. PROVISION OF SUPPORT SERVICES FOR STUDENTS IN TREATMENT AND RETURNING FROM TREATMENT

The school will support a student returning from treatment for chemical abuse and other problems by:

A. Cooperating with the treatment facility by providing information necessary to enable the facility to plan for the student's educational needs.

B. Assigning school credit for work completed during the treatment experience.

C. Formulating a school plan which will consider alternatives which best suit the student's needs and provides support as needed.

Procedure revised: 1/16/18
Procedure revised: 6/23/09
Procedure revised: 2/17/04
Procedure revised: 10/16/01
Procedure 541 Dated: 6/6/00
(formerly Policy 5217)

Legal References

Federal Drug Free Schools and Communities Act
M.S. 152.01 – Definitions and Schedules Controlled Substances
M.S. 152.01, Subd. 18 – Drug Paraphernalia
M.S. 121A.26, M.S. 121A.8, M.S. 121A.29

Cross References

Policy 502 – Search of Student Lockers, Desks, Personal Possessions and Student's Person
Policy 515 – Protection and Privacy of Education Records
Policy 506 – Student Discipline
Policy 516 – Student Medication
Policy 550 – Suspension
Policy 551 – Exclusion and Expulsion

School Board
INDEPENDENT SCHOOL DISTRICT 279
Maple Grove, Minnesota

POLICY 543 – USE OF RESTRICTIVE PROCEDURES AS BEHAVIORAL INTERVENTIONS ~~FOR CHILDREN WITH DISABILITIES RECEIVING SPECIAL EDUCATION SERVICES~~

I. Purpose
The School Board recognizes that in order to achieve its mission, a safe and healthy learning environment is essential. The District promotes positive behavioral interventions, but recognizes that in some emergency situations involving students with disabilities receiving special education services, it may be necessary to physically restrain a student in order to protect the student or others.

II. General Statement
Restrictive procedures as behavioral interventions with children with disabilities receiving special education services will be used only in emergency situations and in accordance with applicable provisions of Minnesota Laws.

III. The superintendent will provide training on the use of restrictive procedures for behavioral interventions.

Revised: _____
Revised: 10/25/22
Revised: 1/19/16
Revised: 1/24/12
Revised: 9/21/04
Adopted: 4/17/01 (formerly Policy 5410)
Adopted: 1/4/94

Legal References:
Minn. Rule 3525.0200, subps 1d-1g, 2a
2c, 8e, 8f, 25a, 25b
Minn. Rule 3525.1100, subp. 2F
Minn. Rule 3525.2900, subp. 5

PROCEDURE 543 – THE USE OF RESTRICTIVE PROCEDURES AS BEHAVIORAL INTERVENTIONS ~~FOR CHILDREN WITH DISABILITIES RECEIVING SPECIAL EDUCATION SERVICES~~

I. Definitions

A. Restrictive Procedures means the use of physical holding or seclusion in an emergency.

B. Physical holding is physical intervention intended to hold a student immobile or limit a student's movement and where body contact is the only source of physical restraint and where immobilization is used to effectively gain control of a child in order to protect a child or other individual from physical injury. Physical holding does not include physical contact that:

1. helps a student respond or complete a task;
2. assists a student without restricting the student's movement;
3. is needed to administer an authorized health-related service or procedure;
4. is needed to physically escort a student when the student does not resist or the student's resistance is minimal; or
5. is used to discipline a non-compliant student.

C. Seclusion is confining a student alone in a room from which egress is barred. Egress may be barred by an adult locking or closing the door in the room or preventing the child from leaving the room. Removing a student from an activity to a location where the student cannot participate in or observe the activity is not seclusion. Seclusion should not be used as a planned intervention for students.

D. Emergency means a situation where immediate intervention is needed to protect a student or other individual from physical injury. Emergency does not include a student not responding to a task or request unless such failure to respond would result in physical injury to the child or other individual.

E. Prohibited Procedures
Prohibited procedures are interventions that are prohibited from use in schools by district employees, contracted personnel, and volunteers. The actions described below are prohibited procedures:

1. Corporal punishment, as defined in state law.
2. Requiring a pupil to assume and maintain a specified physical position, activity, or postures that induces physical pain as punishment.
3. Presentation of intense sounds, lights, or other sensory stimuli as punishment.
4. Denying or restricting a student's access to equipment and devices that facilitate the student's functioning, except temporarily when necessary to prevent injury to the student or others or the student is perceived to be destroying or seriously damaging equipment or devices, in which case the equipment or device shall be returned to the child as soon as possible.
5. Total or partial restriction of a child's senses (not to include study carrels when used as an academic intervention).
6. Withholding regularly scheduled meals or water.
7. Denying a student access to toilet facilities.
8. Interacting with a student in a manner that constitutes sexual abuse, neglect, or physical abuse as defined by Minnesota law.
9. Physical holding that restricts or impairs a student's ability to breathe, restricts or impairs a child's ability to communicate distress, places pressure or weight on a

child's head, throat, neck, chest, lungs, sternum, diaphragm, back or abdomen, or results in straddling a child's torso.

10. Prone restraint (i.e. placing a child in a face down position as a means controlling a student.

II. Training for Staff

A. Staff training will be provided to licensed special education teachers, school social workers, school psychologists, behavior analysts certified by the National Behavior Analyst Certification Board, a person with a master's degree in behavior analysis, other licensed education professionals, paraprofessionals credentialed for education paraprofessionals, and mental health professionals who work with students receiving special education services. Staff training will include:

1. Positive behavioral interventions.
2. Communicative intent of behaviors
3. Relationship building.
4. Alternatives to restrictive procedures, including techniques to identify events and environmental factors that may escalate behavior.
5. De-escalation methods.
6. Standards for using restrictive procedures only in an emergency.
7. Obtaining emergency medical assistance.
8. The physiological and psychological impact of physical holding and seclusion.
9. Monitoring and responding to a child's physical signs of distress when physical holding is being used.
10. Recognizing the symptoms of and interventions that may cause positional asphyxia when physical holding is used.
11. School district policies and procedures for timely reporting and documenting each incident involving use of a restricted procedure.
12. School wide programs on positive behavior strategies.

B. The school district will document participation in staff development activities regarding the use of restrictive procedures and who provided the training.

III. Documenting Use of Restrictive Procedures

A. Restrictive procedures may be used only in an emergency. Restrictive procedures may be included in a student's Individual Educational Program (IEP) or Behavior Intervention Plan (BIP); however, the restrictive procedures may be used only in response to behavior that constitutes an emergency.

B. For students who have an IEP, a~~A~~ student's case manager will make reasonable efforts to notify a student's parent on the same day a restrictive procedure is used. If same day notice is not possible, the case manager will send a notice within two days by written or electronic means or by the preferred means indicated by the parent at an IEP team meeting.

C. The staff member who implements or oversees the physical holding or seclusion must document all uses of restrictive procedures.

D. District administration will post the following information on the district's website;

1. a list of the restrictive procedures the school intends to use;
2. a description of how the district will implement a range of positive behavior strategies and provide links to mental health services;

3. a description of how the district will monitor and review the use of restrictive procedures, including:
    a. conducting post-use briefings
    b. convening an oversight committee to undertake a quarterly review of the use of restrictive procedures.
4. a description of staff training; and
5. identity of the oversight committee members.

IV. Use of Restrictive Procedures for Students with an IEP

A. Use of Restrictive Procedures Not Included in an IEP

1. If the student's IEP does not provide for using restrictive procedures in an emergency and a restrictive procedure is used as an emergency intervention on two separate school dates within 30 calendar days, or a student's pattern of behavior is emerging that interferes with the achievement of the student's educational goals and objectives, or at the request of the parent after restrictive procedures are used, the following procedures must be followed:
2. The staff person who implements or oversees the restrictive procedure will document the reason for and use of a restrictive procedure in an emergency situation and inform the parent/legal guardian and building administrator immediately following the emergency situation.
3. Within 10 calendar days after district staff use restrictive procedures on two separate school days within 30 calendar days or when a pattern emerges, the student's special education team must meet to determine if the student's IEP is adequate, if additional assessment is needed and, if necessary, amend the IEP. The team must review any known medical or psychological limitations, including any medical information the parent provides voluntarily, that contra-indicate the use of a restrictive procedure, consider whether to prohibit that restrictive procedure, and document any prohibition in the IEP or BIP.
4. Restrictive procedures may be used in emergencies until the IEP team meets.
5. If the school district uses restrictive procedures on a student on ten or more school days during the same school year, the IEP team must, as appropriate, take one or more of the following actions;
    a. Consult with other professionals working with the child
    b. Consult with experts on behavior analysis, mental health, communication, or autism,
    c. Consult with culturally competent professionals,
    d. Review existing evaluations, resources, and successful strategies, or consider whether to reevaluate the student.

B. Use of Restrictive Procedures in IEPs:
1. In preparing the IEP, the IEP team will include, when appropriate, restrictive procedures to be used in an emergency. Restrictive procedures may only be used for emergency situations.
2. In order to plan for use of a restrictive procedure in an emergency, the team must conduct an assessment including a Functional Behavior Assessment (FBA) and prepare a report which includes:
    a. The frequency and severity of target behaviors for which the restrictive procedure is being considered;
    b. At least two positive interventions implemented and the effectiveness of each; and
    c. Recommendations for the design and implementation of restrictive procedures in an emergency based on present levels of performance, needs, goals and objectives, for documentation in the IEP.

3. The IEP team must also develop a written BIP that describes the steps for implementing restrictive procedures in an emergency (use District Behavior Support Plan form).
4. When restrictive procedures are in an IEP or BIP the school district shall prepare and serve a Notice of Proposed Special Education Services form indicating that restrictive procedures have been added to the IEP. The Notice must inform the parent that, except for initial placement and provision of services, the school district will proceed with the use of restrictive procedures in an emergency unless the parent objects in writing on the Notice or otherwise in writing within fourteen (14) calendar days after receipt of the Notice. The use of restrictive procedures must be reviewed at the student's annual IEP meeting.
5. The IEP, Notice and Behavior Support Plan, if any must be filed in the student's cumulative file.

V. Reasonable Force Reports

A. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).

B. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).

C. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person

Revised: _____
Revised: 10/25/22
Revised: 1/19/16
Revised: 9/10/13
Revised: 1/24/12
Revised: 9/21/04
543 Dated: 4/17/01 (Formerly Procedure 5410)

Procedure 5410 Dated: 1/4/94

Legal References:
Minn. Stat. §125A.0942
Minn. Stat. §121A.58
Minn. Stat. §626.556

POLICY 544 - SCHOOL MEALS

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day ~~and minimize identification of students with insufficient funds to pay for school meals~~ as well as to maintain the financial integrity of the school nutrition program.

II. ACCESABILITY

Meals provided by Osseo Area Schools through the National School Lunch and Breakfast Program are available to all students regardless of family eligibility, meal account balance or available funds. All students attending school in person will have access to a free reimbursable breakfast and lunch meal during the school day as defined by the USDA.

~~III. MEAL BENEFITS AVAILABLE TO FAMILIES~~

~~All families may apply for Free and Reduced Meal Benefits and are encouraged to do so yearly. This is also known as Application for Educational Benefits.~~

~~Applications for free and reduced lunch will be made available on the school district website.~~

~~IV.~~ III. MEAL SERVICE

A. One reimbursable b~~B~~reakfast and one lunch will be available daily free of charge to all students attending school in person, each school day that school is in session~~, when school is in session, to all students~~ regardless of their ~~eligibility or~~ account balance.
B. ~~If a student who does not qualify for free or reduced meals has insufficient funds to pay for a meal, the student will be allowed to purchase a full meal, which will cause the account balance to become negative. This meal will be a 'regular' meal.~~ Alternative meals ~~should~~ will not be ~~assigned~~ given based upon a student's balance. ~~inability to pay.~~
C. A meal will not be taken from a student ~~regardless of their ability to pay~~. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by nutrition staff or other school officials unless for health and safety reasons.
D. A la carte items may be available for purchase outside of a reimbursable meal as defined by the National School Lunch and Breakfast Program. These items do require funds to be available in the meal account or with cash on hand. A la carte items, such as extra entrees, chips and beverages which fall outside of a reimbursable meal will be asked to be left at the cash register if a student has insufficient funds to purchase these extra items.

~~V.~~ IV. NEGATIVE BALANCES

A. Negative balance amounts~~s~~ are not communicated to students at point of service.
B. If a student inquires, Nutrition staff will discreetly provide meal balance information.

C. Families will be notified ~~twice monthly~~weekly via the communication preferences the family has set up with the school district.
D. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. ~~Where appropriate, families may be encouraged to apply for free and reduced price meals for their children.~~
E. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing, or listing students' names publicly, or affixing stickers, stamps, or pins.
F. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when an account is negative, the debt is considered collectable, and efforts are being made to collect it.
G. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
H. The school district will not impose any other restriction prohibited under Minnesota Statues section 123B.37 (Minnesota Public School Fee Law) due to unpaid family meal balances. The school district will not limit a students' participation in any school activities including graduation ceremonies and access to materials and technology.

~~VI.~~V. COMMUNICATION OF POLICY

The school district will post this policy on the school district's website.

Revised: _____
Adopted 01/24/2023

Legal References:

Minn. Stat. § 124D.111 (School Meals Policies)
Minn. Stat. § 124B.34 *et seq.* (Public School Fee Law)

POLICY 921 – NON-USE OF TOBACCO ON SCHOOL PROPERTY

I. Purpose.

The purpose of this policy is to maintain a learning and working environment that is tobacco free.

II. General Statement of Policy

A. Smoking or use of tobacco, tobacco-related devices, or electronic cigarettes is prohibited on all school district property. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. In addition, this prohibition includes vehicles used, in whole or in part, for work purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.

B. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.

III. Exceptions

A. A violation of this policy does not occur when an ~~American Indian~~Indigenous adult, as defined by Minnesota Statute 144.4165, utilizes tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. A violation of this policy does not occur when an ~~American Indian~~Indigenous student carries a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices.

B. A violation of this policy does not occur when an adult nonstudent possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose.

IV. Dissemination of Policy

The prohibition established by this policy must be communicated to students and employees through applicable student and employee handbooks.

Revised
Policy 921 Adopted: 10/16/01
(formerly Policy 902.1 - 10/6/98)
(formerly Policy 1339)

Policy Revised: 7/11//89

Legal References
Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)

POLICY 922 – NON-USE OF CHEMICALS ON SCHOOL PREMISES

I. PURPOSE: The purpose of this policy is to prohibit the use and possession of prohibited chemicals during community use of school property in order to promote the health and well-being of all community members, employees, and students.

II. GENERAL STATEMENT: Use of prohibited chemicals on school property is prohibited. This prohibition is effective for all persons while on school property or while utilizing school property.

III. DEFINITIONS

A. "Use" includes the manufacture, sale, distribution, dispensation, transfer, possession or use of any prohibited chemical.

B. "Prohibited Chemicals" are defined as any legally-defined controlled substance, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, any alcoholic beverage, any substance being used to achieve a mood-altered state, and any non-prescription or prescription medication not being used in accordance with the manufacturer's guidelines.

C. "School Property" means any property owned, leased, or controlled by the school district where an elementary, middle, secondary school, secondary vocational center, child-care program, community education program or other school providing educational services is located, or used for educational purposes, or where extracurricular or cocurricular activities are regularly provided. School property also includes any vehicle owned or leased by the school district and the area within a school bus when that bus is being used to transport one or more preschool or K-12 students.

IV. NOTIFICATION: Notice of the policy will be made in publications of the Community Education Department.

V. IMPLEMENTATION: It is the responsibility of the District and its employees to notify the law enforcement authorities when violations of law are observed. Violations of this policy, whether or not violations of law, are to be reported to the Community Education Department.

Policy 922 Revised:
Policy 922 Revised: 3/19/2019
Policy 922 Adopted: 10/16/2001
(formerly Policy 902.2 – 10/6/1998)
(formerly Policy 1340)

Policy Adopted 5/21/1996

Legal Authority:

Minn. Stat. § 152.021 to § 152.024 (possession/sale of controlled substance on school grounds)
Minn. Stat. §624.701(possession of alcohol on school grounds)

School Board
INDEPENDENT SCHOOL DISTRICT 279
Maple Grove, Minnesota

EXTRACT OF MINUTES OF MEETING OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 279 (OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

November 21, 2023

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on November 21, 2023, at six o'clock p.m., for the purpose, in part, of considering approval of gifts to the district.

The following members were present: XXXX;

and the following were absent: XXXX.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: "The board may receive, for the benefits of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education."; and

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

THEREFORE, BE IT RESOLVED that the School Board of Osseo Area Schools, ISD 279, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Nikki Koll	2 boxes of hand warmers	Donation for students at Edinbrook Elementary
Knights of Columbus	72 pairs of winter snowpants & 96 winter coats	For students at Park Brook Elementary
Ken Smith from Knights of Columbus	Winter coats	For students at Rice Lake Elementary
Mary Banal	36 hand knit gloves & 4 hats	For students at Zanewood Elementary
Knight of Columbus	Winter coats & Snowpants	For students at Zanewood Elementary
Rice Lake PTO	$13,854.52	Portion of these funds for Fun Run Teachers, Grade 2 IXL Program, and Naturalist 2023-2024 School Year at Rice Lake Elementary
C & M Construction Consultants	$200.00	For instructional materials for a specific 1st grade class at Rice Lake Elementary
Edinbrook Elementary Families	$10.00	1st grade classrooms activities at Edinbrook Elementary
Palmer Lake VFW 3915	$,1000.00	To support endeavors at Palmer Lake Elementary
Edinbrook Elementary Staff	$80.00	For building needs at Edinbrook Elementary
Edinbrook Elementary Staff	$10.00	For 1st grade classroom needs at Edinbrook Elementary
MGSH Fall Dance Booster Club	$4,176.00	For fall dance coaches at Maple Grove Senior High School
Kopp Family Foundation	$1,000.00	Funds for Park Center Senior High School
David Stevens/The Blackbaud Giving Fund	$24.00	For support to improve literacy at Zanewood Elementary
K & G Men's Company LLC	$900.13	For Park Center Senior High School
Fidelity Charitable	$130.00	Donation for Park Center Senior High School backpack drive
Iron Order Motorcycle Club	$867.50	A special education classroom needs at Elm Creek Elementary
Osseo Lions Club	$50.00	Needs at Elm Creek Elementary
Blackbaud Giving	$200.00	General building needs at Edinbrook Elementary
Edinbrook Elementary Families	$60.00	1st grade classrooms activities at Edinbrook Elementary
David Stevens/The Blackbaud Giving Fund	$36.00	For support to improve literacy at Garden City Elementary
David Stevens/The Blackbaud Giving Fund	$36.00	For support to improve literacy at Zanewood Elementary
Blackbaud Giving Fund	$200.00	Gift to Rush Creek Elementary
Rush Creek PTO	$200.00	For grade 4 and 5 author visit at Rush Creek Elementary
Kopp Family Foundation	$2000.00	For students fines/fees or school activities for students at Osseo Senior High
TOTAL	$24,034.15	

The motion for the adoption of the foregoing resolution was duly seconded by Member _____. The following voted in favor: XXXX;

and the following voted against: XXX

whereupon said resolution was declared duly passed and adopted

STATE OF MINNESOTA)
)SS
COUNTY OF HENNEPIN)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this 21st day of November 2023.

_____
School Board Clerk – Tamara Grady