Agenda
Osseo Area Schools
School Board

Regular Business Meeting
Educational Service Center - Board Room
11200 93rd Ave N
Maple Grove, MN 55369
Tuesday, November 19, 2024
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 School Board of Osseo Area Schools is being conducted in 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/about-us/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. Recognitions
   A. Grove Area Percussion (GAP) - State Champions, Percussion Scholastic A
6. Scholar Showcase: Indigenous Programming
   Jaelynn Kokotovich, Park Center Senior High School; Michael Thompson Goodridge, Maple Grove Senior High School; Hiiro Maisley, Osseo Senior High School; Ethan Neerdaels, Indian Education Coordinator; Brad Haugen, Indian Education Equity Specialist
7. Student School Board Representative Reports
8. Audience Opportunity to Address the School Board
9. Superintendent's Report
   Dr. Kim Hiel, Superintendent
10. School Board Reports
11. Consent Agenda
    A. Minutes of the regular meeting of October 22, 2024 4
    B. Minutes of the special meeting of November 12, 2024 9
    C. Financial reports for the month of October 2024 10
    D. Payment of items for the month of October 2024 20
    E. Acceptance of the 2024-2025 Pathways II Grant in the amount of $330,488 and authorize an expenditure and budget appropriation in the amount of $330,488 62

F. Acceptance of the 2024-2025 Grow Your Own - Pathways for Adults Grant in the amount of $184,531 and authorize an expenditure and budget appropriation in the amount of $184,531 64
G. Acceptance of the 2024-2025 Grow Your Own - Pathways for Students Grant in the amount of $88,573 and authorize an expenditure and budget appropriation in the amount of $88,573 66
H. Acceptance of the 2024-2025 Special Education Teacher Pipeline Program Grant in the amount of $93,313 and authorize an expenditure and budget appropriation in the amount of $83,313 68
I. Acceptance of the 2024-2025 Teacher Mentorship and Retention of Effective Teachers Grant in the amount of $386,957 and authorize an expenditure and budget appropriation in the amount of $386,957 70
J. Acceptance of the 2024-Special Education Federal Funding Grant in the amount of $4,299,655 and authorize an expenditure and budget appropriation in the amount of $4,299,655 72
K. Acceptance of the 2024-2025 MN State Personnel Development Grant (SPDG) - Evaluation & Improvement Grant in the amount of $58,855 and authorize an expenditure and budget appropriation in the amount of $58,855 75
L. Acceptance of the 2024-2025 OEC Life and Vocational Skills Grant in the amount of $53,940 and authorize an expenditure and budget appropriation in the amount of $53,940 77
M. Acceptance of the 2024-2025 McKinney Vento Education for Homeless Children Grant in the amount of $43,000 and authorize an expenditure and budget appropriation in the amount of $43,000 79
N. Acceptance of the 2024-2025 Long-Term Facilities Maintenance Grant in the amount of $23,401,733 and authorize an expenditure and budget appropriation in the amount of $23,401,733 81
O. Personnel 83
P. Resolution supporting Osseo Senior High School's application to the Minnesota State High School League Foundation 87
Q. Resolution supporting Park Center Senior High School's application to the Minnesota State High School League Foundation 89
R. Contract by and between ISD 279 Osseo Area Schools and WL Hall Company for the purpose of installing skylights at Maple Grove Senior High School and removing and replacing Kalwall at Fair Oaks Elementary School 91
S. Contract by and between ISD 279 Osseo Area Schools and H & B Specialized Products, Inc. for the purchase and installation of metal lockers, hardwood benches, and shelves at Maple Grove Senior High School 92
T. Contract by and between ISD 279 Osseo Area Schools and Trane for the purchase of an air cooled sintesis chiller for Osseo Senior High School 93
U. Contract by and between ISD 279 Osseo Area Schools and Schwab-Vollhaber-Lubratt, Inc. (SVL) for the purchase of a Daikin CAH indoor air handler for Maple Grove Senior High School 94
V. Extended Educational Trips 95
W. Fundraiser 97

12. Presentation: Fiscal Year 2024 Financial Audit Results 98
    John Morstad, Executive Director of Finance and Operations and Jim Eichten, Principal Partner with MMKR
13. Action Items
    A. Acceptance of Fiscal Year 2024 Audit Report
       John Morstad, Executive Director of Finance and Operations
       I. FY 2024 Annual Comprehensive Financial Report 111
       II. FY 2024 Financial Management Report 317
       III. FY 2024 Special Purpose Report 341
    B. Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Custodians-Minnesota Teamsters Local #320, July 1, 2024-June 30, 2026 363
       Yvonne Shorts Lind, Executive Director of Human Resources
    C. Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Hourly Technical, July 1, 2024-June 30, 2026 414
       Yvonne Shorts Lind, Executive Director of Human Resources
    D. Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Management I-M, July 1, 2023-June 30, 2025 447
       Yvonne Shorts Lind, Executive Director of Human Resources
    E. Gifts to the district totaling $32,980.20 480
14. Informational Items
    A. First Reading of Policies
       Amy Moore, General Counsel
       I. 400 Series: Personnel
          a. Policy and Procedure 403-Discipline, Suspension and Dismissal of School District Employees (proposed edits) 483
          b. Policy and Procedure 421-Gifts to District Personnel (proposed edits) 487
          c. Policy 443-Tutoring of Students (proposed edits) 490
          d. Policy and Procedure 435-Qualification of Personnel (proposed edits) 491
          e. Policy and Procedure 448-Workers Compensation (review) 493
       II. 500 Series: Students
          a. Policy and Procedure 505-Student Cell Phone and Technology (proposed edits) 495
          b. Policy 512-School Sponsored Student Publications and Activities (new) 499
15. Adjournment

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 "About Us > School Board."

Minutes of the Regular Meeting Independent School District 279 School Board Maple Grove, MN Tuesday, October 22, 2024	
CALL TO ORDER	A regular meeting of the Independent School District 279 School Board was held on Tuesday, October 22, 2024 in the board room at the Educational Service Center. Board Chair Jackie Mosqueda-Jones called the meeting to order at 6:01 PM.
ROLL CALL	The following members were present: Thomas Brooks, Heather Douglass, Tanya Prince, Jackie Mosqueda-Jones, Sarah Mitchell, and Tamara Grady.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited, led by Heather Douglass.
CHANGE TO AGENDA	Motion by Jackie Mosqueda Jones to table the vote on Policy 652 until November. The motion failed due to lack of a second.
APPROVAL OF AGENDA	Approval of the agenda as printed carried on a vote of 6 to 0.
RECOGNITIONS	None
SCHOLAR SHOWCASE	Scholars from Brooklyn Middle STEAM School showcased their skills in several programming activities. Board members participated in the activities.
STUDENT SCHOOL BOARD REPRESENTATIVE REPORTS	Reports were shared by Henrietta Slebo for Osseo Area Learning Center and Naomi Cooper-Green for Park Center Senior High School.
AUDIENCE OPPORTUNITY TO ADDRESS THE SCHOOL BOARD	The following individuals addressed the Board: • Celeste Rundquist (parent/guardian of a student) – Policy 652 • Jessica Boehm (parent/guardian of a student, district resident) – Policy 652 • Michaela McCoy (district employee) – book review • Max Maher (district resident) – 652 policy and hate group speech • Deb Peterson (district resident) – book ban policy • Tekoa Cochran (district resident) – Policy 652 • LaDawn Severin (district resident) – 441 edits • Laurie Wolfe (parent of a graduate/district resident) – Policy 652 • Ann Harms (district resident) - books

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	Tanya Prince shared the policy committee meeting report from the committee's October 8, 2024 meeting.
CONSENT AGENDA	Motion by Thomas Brooks, seconded by Sarah Mitchell, to approve items in the consent agenda as follows: A. Minutes of the regular meeting of September 24, 2024 B. Minutes of the negotiation strategies meeting of September 24, 2024 C. Financial reports for the month of September 2024 D. Payment of items for the month of September 2024 E. Fiscal Year 2025 Budget Adjustment F. Extended Educational Trip G. Fundraiser H. Personnel I. Lobbyist contract approval J. Construction bid approval: Maple Grove Senior High School Electrical Addition K. Construction bid approval: New elementary school-wide area network extension L. Contract by and between ISD 279 Osseo Area Schools and Northwest Metro Health and Counseling Services for the purpose of providing health services to non-public Maranatha Christian Academy M. FY25 federal grant delegation resolution N. Acceptance of the 2024-2025 American Recover Plan (ARP) Homeless II Grant in the amount of $29,859 and authorize an expenditure and budget appropriation in the amount of $29,859. O. Acceptance of the 2024-2025 Achievement and Integration and Incentive Revenue Grant in the amount of $5,171,470 and authorize an expenditure and budget appropriation in the amount of $5,171,470. P. Acceptance of the 2024-2025 Compensatory Grant in the amount of $26,832,864 and authorize an expenditure and budget appropriation in the amount of $26,832,864. Q. Acceptance of the 2024-2025 American Indian Education Aid Grant in the amount of $258,500 and authorize an expenditure and budget appropriation in the amount of $258,500.

	R. Acceptance of the 2024-2025 State Adult Basic Education (ABE) Grant in the amount of $1,538,631 and authorize an expenditure and budget appropriation in the amount of $1,538,631. S. Acceptance of the 2024-2025 Nonpublic Pupil Aid Grant in the amount of $548,158 and authorize an expenditure and budget appropriation in the amount of $548,158. T. Acceptance of the 2024-2025 Bridge to Career Pathways P2P Grant in the amount of $30,000 and authorize an expenditure and budget appropriation in the amount of $30,000. U. Acceptance of the 2024-2025 Homeland Security and Emergency Management (HSEM) Grant in the amount of $5,000 and authorize an expenditure and budget appropriation in the amount of $5,000. V. Acceptance of the 2024-2025 Homework Start with Home Grant in the amount of $54,817 and authorize an expenditure and budget appropriation in the amount of $54,817. W. Acceptance of the 2024-2025 MN School-Based Health Grant in the amount of $279,525 and authorize an expenditure and budget appropriation in the amount of $279,525. X. Acceptance of the 2024-2025 OSH Career and Technical Education / Emergency Medical Training Grant in the amount of $217,075 and authorize an expenditure and budget appropriation in the amount of $217,075. Y. Acceptance of the 2024-2025 Statewide Health Improvement Program (SHIP) – School Wellness Grant in the amount of $40,000 and authorize an expenditure and budget appropriation in the amount of $40,000. Z. Acceptance of the 2024-2025 Title II Grant in the amount of $559,354 and authorize an expenditure and budget appropriation in the amount of $559,354. AA. Acceptance of the 2024-2025 Title III Grant in the amount of $352,290 and authorize an expenditure and budget appropriation in the amount of $352,290. BB. Acceptance of the 2024-2025 Preschool Incentive, Ages 3-5 Grant in the amount of $176,138 and authorize an expenditure and budget appropriation in the amount of $176,138. CC. Acceptance of the 2024-2025 Infant and Toddler Program, Ages 0-2 Grant in the amount of $153,775 and authorize an expenditure and budget appropriation in the amount of $153,775. DD. Acceptance of the 2024-2025 Mandatory Coordinated Early Intervening Services (CEIS) Grant in the amount of $1,203,366 and authorize an expenditure and budget appropriation in the amount of $1,203,366.

	EE. Acceptance of the 2024-2025 Title IV Funding Grant in the amount o $280,790 and authorize an expenditure and budget appropriation in the amount of $280,790. FF. Acceptance of the 2024-2025 Federal Adult Basic Education (ABE) Grant in the amount of $131,351 and authorize an expenditure and budget appropriation in the amount of $131,351. GG. Acceptance of the 2024-2025 Part C Innovations (EQIP) Grant in the amount of $3,390 and authorize an expenditure and budget appropriation in the amount of $3,390. HH. Acceptance of the 2024-2025 Title VI Grant in the amount of $118,148 and authorize an expenditure and budget appropriation in the amount of $118,148. II. Acceptance of the 2024-2025 College Career Ready Grant in the amount of $45,000 and authorize an expenditure and budget appropriation in the amount of $45,000. JJ. Acceptance of the 2024-2025 Perkins Grant in the amount of $90,500 and authorize an expenditure and budget appropriation in the amount of $90,500. KK. Acceptance of the 2024-2025 Perkins Reserve Grant in the amount of $4,500 and authorize an expenditure and budget appropriation in the amount of $4,500. LL. Acceptance of the 2024-2025 Fresh Fruit & Vegetable Program Grant in the amount of $134,436 and authorize an expenditure and budget appropriation in the amount of $134,436. The motion carried on a vote of 6 to 0.
ACTION ITEMS SECOND READING OF POLICIES	Motion by Tamara Grady, seconded by Tanya Prince, to approve the Second Reading of Policy 432-Teacher Involuntary Transfer, proposed for repeal, as presented. The motion carried on a vote of 6 to 0. Motion by Thomas Brooks, seconded by Tamara Grady, to approve the Second Reading of Policy 441-Digital Technologies & Digital Systems Acceptable use with proposed edits, as presented. The motion carried on a vote of 6 to 0. Motion by Tamara Grady, seconded by Thomas Brooks, to approve the Second Reading of Policy 507-Corporal Punishment and Prone Restraint, statutory updates, as presented. The motion carried on a vote of 6 to 0. Motion by Heather Douglass, seconded by Tanya Prince, to approve the Second Reading of Policy 640-Class Size and Student-Teacher Staffing Ratio, proposed for repeal, as presented. The motion carried on a vote of 6 to 0.

	Motion by Thomas Brooks, seconded by Tanya Prince, to approve the revised version of Policy 652-Instructional and Library Materials Selection and Reevaluation, revised after the First Reading on September 24, 2024 (item 12A.III.b.III on the October 22, 2024 agenda). Motion carried on a vote of 2, with nay votes from Jackie Mosqueda-Jones and Tamara Grady.
GIFTS TO THE DISTRICT	Motion by Thomas Brooks, seconded by Sarah Mitchell, to approve Gifts to the District totaling $99,385.42. The motion carried on a vote of 6 to 0.
ADJOURNMENT	Motion by Heather Douglass, seconded by Tanya Prince, to adjourn the meeting at 7:50 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 12, 2024	
CALL TO ORDER	A Special Meeting: Election Canvassing of the Independent School District 279 School Board was held on Tuesday, November 12, 2024 in the board room at the Educational Service Center. Board Chair Jackie Mosqueda-Jones called the meeting to order at 6:01 PM.
ROLL CALL	The following members were present: Thomas Brooks, Heather Douglass, Tanya Prince, Jackie Mosqueda-Jones, Sarah Mitchell, and Tamara Grady.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited, led by Jackie Mosqueda-Jones.
APPROVAL OF AGENDA	Motion by Thomas Brooks, seconded by Heather Douglass, to approve the agenda as printed. The motion carried on a vote of 6 to 0.
RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL ELECTION	Motion by Sarah Mitchell, seconded by Tanya Prince, to approve the resolution canvassing returns of votes of the school district November 5, 2024 general election. The motion carried on a vote of 6 to 0.
RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES OF ELECTION AND DIRECTION THE SCHOOL DISTRICT CLERK TO PERFORM OTHER RELATED DUTIES	Motion by Tanya Prince, seconded by Heather Douglass, to approve the resolution authorizing issuance of certificates of election and directing the school district clerk to perform other related duties. The motion carried on a vote of 6 to 0.
ADJOURNMENT	Motion by Heather Douglass, seconded by Thomas Brooks, to adjourn the meeting at 6:07 PM. The motion carried on a vote of 6 to 0.
	_____ Jackie Mosqueda-Jones, Board Chairperson

Independent School District 279

Consent Agenda Financial Items
Fiscal Year 2025

Date: November 19, 2024

To: John Morstad, Executive Director of Finance and Operations

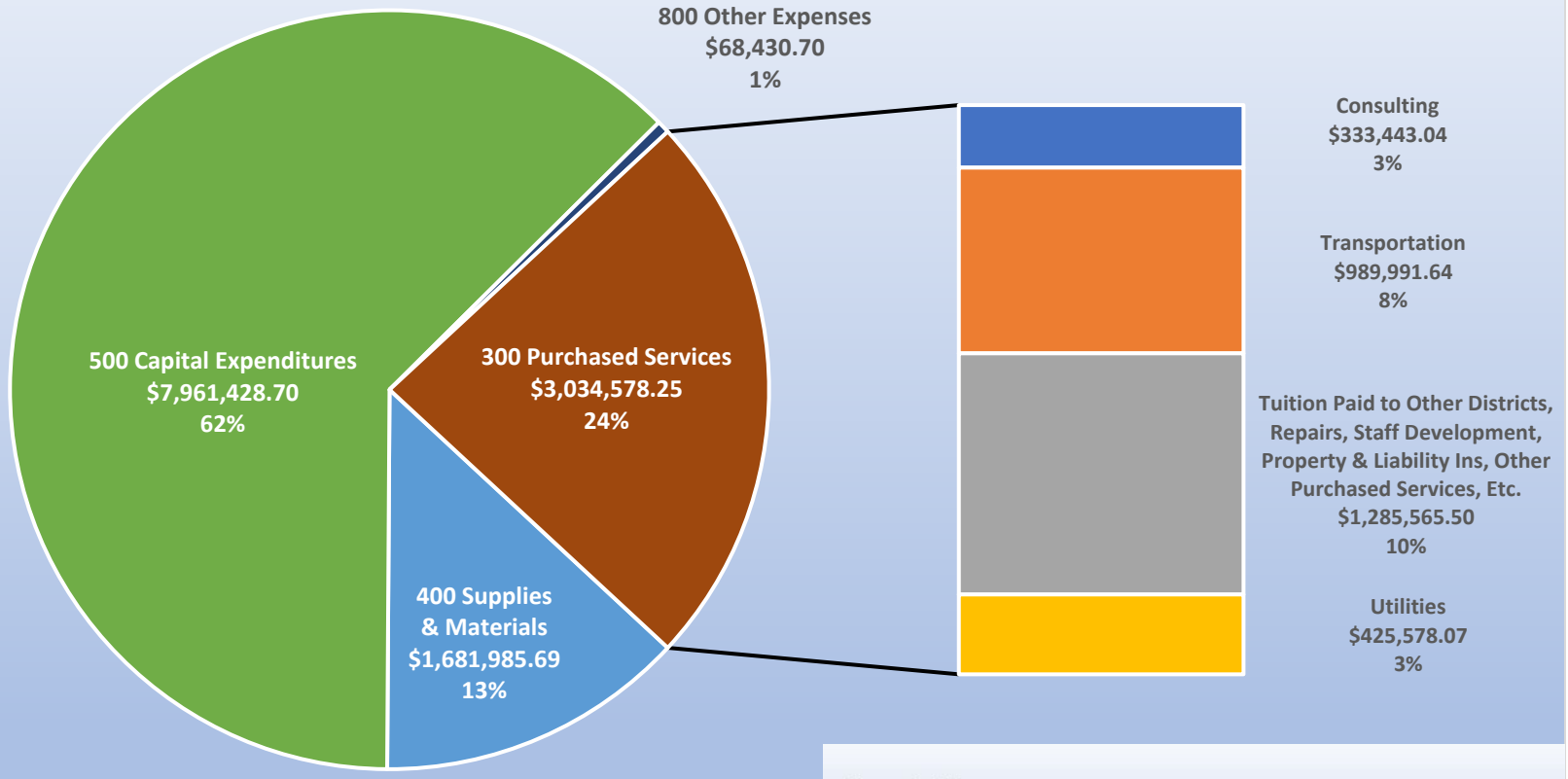
From: Kelly Benusa, Director of Business Services

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 $43,607,984.59.

OCTOBER 2024 PAYMENTS FOR ALL FUNDS



Total = $12,746,423.34

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.....$30,861,561.25

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, 2024
DATE: November 19, 2024

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 6.4% decrease from the prior year. All prior year accruals have been reversed in August and 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, 2024, 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 1.1% increase from the prior year. June 30, 2024, year-end results will be incorporated into the February mid-year budget adjustments where applicable.

Current Investments on Hand
Interest rates decreased slightly during October 4.00% to 4.78% compared with September rates of 4.00% to 5.079%.

ISD 279-Osseo Area Schools
Fund Balance Report
Fiscal Year 2025
Month Ended October 31, 2024

Fund	Accrual Basis Fund Balance June 30, 2024	FY 2025 YTD Revenue	FY 2025 YTD Expenditure	Cash Basis * Fund Balance October 31, 2024
General	116,775,224	103,993,622	67,111,886	153,656,960
Student Activities	256,692	11,811	5,921	262,583
Capital & Land Proceeds	5,722,661	1,077,687	30,951,382	(24,151,034)
Food & Nutrition Service	5,763,889	2,417,475	3,113,214	5,068,150
Community Service	5,955,612	5,291,600	5,458,377	5,788,835
Building Construction	250,255,965	(981,817)	21,589,559	227,684,589
Debt Service	11,282,300	9,982,317	2,173,131	19,091,485
Retirement Incentive Pay Internal Service	818,674	-	(58,052)	876,726
Dental Self Insurance Internal Service	411,806	509,170	687,714	233,262
Health Self Insurance Internal Service	116,800	2,053,084	1,670,222	499,661
Post-Employment Benefits Revocable Trust Internal Service	10,750,647	225,723	-	10,976,370
Total	**$ 408,110,270**	**$ 124,580,671**	**$ 132,703,355**	**$ 399,987,587**

*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 2025
Month Ended October 31, 2024

Revenue By Fund	Oct 2024 Revenue	FY 2025 YTD Revenue	% Of Budget	FY 2025 Budget	Actual YTD (Over) Under Budget	FY 2024 Actual Revenue	% Of PY Actual
General	14,732,588	103,683,350	33.1%	313,338,405	38,738,653	121,149,894	40.2%
Capital & Land Proceeds	1,010,024	1,045,187	4.8%	21,793,998	18,105,192	23,217	0.1%
Food & Nutrition Services	1,930,837	2,401,653	14.3%	16,778,359	14,376,706	2,005,009	11.4%
Community Service	1,008,995	4,611,949	29.3%	15,765,950	11,154,001	5,220,044	33.6%
Debt Service	128,306	9,982,317	50.9%	19,614,864	9,632,547	9,352,026	48.2%
Total Revenue Operating Budget	18,810,750	121,724,456	31.4%	387,291,576	92,007,100	137,750,189	37.0%
Special Funded Projects (State & Federal)	128,238	533,133	1.3%	41,984,802	41,451,669	21,884,081	26.7%
Gifts/Fund Raising Clearing/Resale	254,635	505,112	21.0%	2,400,000	1,894,888	472,149	19.2%
Student Activities	7,296	11,811	3.0%	400,000	388,189	45,087	12.9%
Total Revenue Budget	19,200,919	122,774,512	28.4%	$ 432,076,378	$ 135,741,846	$ 160,151,507	35.1%

Non-Budgeted Funds		
Building Construction	709,377	(981,817)
Dental Self Insurance Internal Service	217,226	509,170
Health Self Insurance Internal Service	697,719	2,053,084
Post-Employment Benefits Revocable Trust Internal Service	(74,684)	225,723
Total Non-Budgeted Funds	1,549,638	1,806,160
Total Revenue	$ 20,750,557	$ 124,580,671

	FY 2025	FY 2024
General Fund - % Comparison of Year to Date with Operating Budget	33.1%	39.5%

ISD 279-Osseo Area Schools
Expenditure Operating Budget Summary By Fund
Fiscal Year 2025
Month Ended October 31, 2024

Expenditure By Fund	Oct 2024 Expenditure	FY 2025 YTD Expenditure	% Of Budget	FY 2025 Budget	Actual YTD (Over) Under Budget	FY 2024 Actual Expenditure	% Of PY Actual
Salaries and Wages	$ 15,997,544	$ 35,079,766	17.8%	$ 196,844,825	$ 161,765,059	$ 30,369,870	17.2%
Employee Benefits	7,500,527	15,736,542	22.4%	70,143,179	54,406,637	13,429,528	21.1%
Purchased Services	2,392,925	6,277,007	16.0%	39,129,656	32,852,649	5,687,710	16.3%
Supplies and Materials	397,468	1,828,486	25.1%	7,273,825	5,445,339	1,937,285	35.1%
Capital	1,629	19,497	4.8%	405,870	386,373	8,663	1.0%
Other	65,413	155,162	12.9%	1,200,155	1,044,993	135,646	-171.0%
General	26,355,506	59,096,459	18.8%	314,997,510	255,901,051	51,568,700	18.4%
Capital & Land Proceeds	1,151,566	14,646,237	65.4%	22,406,843	7,760,606	11,593,587	57.7%
Food & Nutrition Services	1,691,259	3,083,689	17.5%	17,620,884	14,537,195	2,811,842	16.9%
Community Service	1,309,957	4,759,096	26.5%	17,936,391	13,177,295	3,666,248	23.2%
Debt Service	-	2,173,131	8.4%	25,845,079	23,671,948	2,462,089	20.3%
Total Expenditure Operating Budget	30,508,288	83,758,613	21.0%	398,806,707	315,048,094	72,102,465	20.9%
Special Funded Projects (State & Federal)	14,619,071	24,635,201	58.7%	41,984,802	17,349,601	12,810,383	16.4%
Gifts/Fund Raising Clearing/Resale	165,546	414,177	17.3%	2,400,000	1,985,823	492,134	21.5%
Student Activities	2,131	5,921	1.5%	400,000	394,079	42,712	11.4%
Total Expenditure Budget	45,295,036	108,813,912	24.5%	$ 443,591,509	$ 334,777,597	$ 85,447,695	20.0%

Non-Budgeted Funds		
Building Construction	(3,559,979)	21,589,559
Retirement Incentive Pay Internal Service	-	(58,052)
Dental Self Insurance Internal Service	167,139	687,714
Health Self Insurance Internal Service	1,133,018	1,670,222
Post-Employment Benefits Revocable Trust Internal Service	-	-
Total Non-Budgeted Funds	(2,259,822)	23,889,443
Total Expenditure	$ 43,035,215	$ 132,703,355

	FY 2025	FY 2024
General Fund - % Comparison of Year to Date with Operating Budget	18.8%	17.7%

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2025
MONTH END OCTOBER 31, 2024

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
OPERATING FUNDS					
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	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	CD	05-08-24	11-10-25	5.010	243,332
MN TRUST - PMA	CD	05-08-24	11-10-25	5.010	243,332
MN TRUST - PMA	TERM SERIES	08-23-23	01-27-25	5.130	5,000,000
MN TRUST - PMA	TERM SERIES	11-01-23	11-01-24	5.350	6,000,000
MN TRUST - PMA	TERM SERIES	03-19-24	01-27-25	4.970	10,000,000
MN TRUST - PMA	TERM SERIES	05-17-24	01-27-25	5.090	5,000,000
MN TRUST - PMA	TERM SERIES	05-17-24	01-07-26	4.820	5,000,000
MN TRUST - PMA	TERM SERIES	06-21-24	06-17-26	4.570	5,000,000
MN TRUST - PMA	SDA	04-25-22	10-31-24	4.780	11,398,692
MN TRUST - PMA	SDA	10-19-22	10-31-24	4.780	16,594,304
MN TRUST - PMA	LIMITED TERM DURATION	06-01-17	10-31-24	1.700	21,139,838
US BANK	MONEY MKT		10-31-24	4.780	13,285,614
MN TRUST - PMA	MONEY MKT		10-31-24	4.799	58,432,552
TOTAL OPERATING FUNDS					173,413,001
LONG-TERM FACILITIES MAINTENANCE 2022A BOND					
MN TRUST - PMA	CD	03-29-23	11-29-24	5.097	230,250
MN TRUST - PMA	SDA	09-28-22	10-31-24	4.780	2
MN TRUST - PMA	MONEY MKT		10-31-24	4.799	755,383
TOTAL LONG-TERM FACILITIES MAINTENANCE 2022A BOND					985,635
LONG-TERM FACILITIES MAINTENANCE 2024A BOND					
MN TRUST - PMA	CD	03-05-24	01-31-25	4.930	2,250,000
MN TRUST - PMA	CD	03-05-24	02-28-25	4.890	2,800,000
MN TRUST - PMA	CD	03-05-24	03-31-25	4.840	2,000,000
MN TRUST - PMA	CD	03-05-24	03-31-25	4.460	2,000,000
MN TRUST - PMA	CD	03-05-24	04-30-26	4.440	5,000,000
MN TRUST - PMA	CD	03-05-24	05-29-26	4.410	5,000,000
MN TRUST - PMA	CD	03-05-24	06-30-26	4.370	5,000,000
MN TRUST - PMA	CD	03-05-24	12-30-26	4.290	3,000,000
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2025
MONTH END OCTOBER 31, 2024

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	235,315
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	216,542
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	186,923
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	173,087
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	121,436
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	108,271
MN TRUST - PMA	CDR	03-07-24	03-06-25	4.910	75,554
MN TRUST - PMA	CDR	03-14-24	03-13-25	4.900	236,325

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2025
MONTH END OCTOBER 31, 2024

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	CD	03-27-24	03-31-26	4.510	10,000,000
MN TRUST - PMA	SDA	03-31-24	10-31-24	4.780	10,329,162
MN TRUST - PMA	MONEY MKT		10-31-24	4.799	33,383,555
TOTAL LONG-TERM FACILITIES MAINTENANCE 2024A BOND					143,799,722
SCHOOL BUILDING 2024A BOND					
MN TRUST - PMA	CD	03-05-24	01-31-25	4.930	1,000,000
MN TRUST - PMA	CD	03-05-24	02-28-25	4.890	1,700,000
MN TRUST - PMA	CD	03-05-24	03-31-25	4.840	3,500,000
MN TRUST - PMA	CD	03-05-24	03-31-26	4.460	2,000,000
MN TRUST - PMA	CD	03-05-24	04-30-26	4.440	6,000,000
MN TRUST - PMA	CD	03-05-24	05-29-26	4.410	5,000,000
MN TRUST - PMA	CD	03-05-24	06-30-26	4.370	6,000,000
MN TRUST - PMA	CD	03-08-24	03-12-25	4.870	15,000,000
MN TRUST - PMA	SEC	03-21-24	06-01-25	4.870	5,873,760
MN TRUST - PMA	TERM SERIES	03-22-24	09-22-25	4.780	8,000,000
MN TRUST - PMA	CD	03-25-24	09-26-25	4.860	7,500,000
MN TRUST - PMA	SEC	03-25-24	01-15-26	4.630	2,864,820
MN TRUST - PMA	CD	03-27-24	11-29-24	5.070	1,000,000
MN TRUST - PMA	CD	03-27-24	12-30-24	5.010	1,000,000
MN TRUST - PMA	CD	03-27-24	02-27-26	4.510	6,000,000
MN TRUST - PMA	TERM SERIES	05-01-24	11-18-25	4.780	3,750,000
MN TRUST - PMA	SDA	03-31-24	10-31-24	4.780	7,746,871
MN TRUST - PMA	MONEY MKT		10-31-24	4.799	19,343,873
TOTAL SCHOOL BUILDING 2024A BOND					103,279,324
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	45,000
MN TRUST - PMA	CORP. BONDS	09-16-16	10-15-46	3.530	249,362
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
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	02-20-18	03-01-28	3.810	249,833
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	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	MORTGAGE BACKED SEC	10-24-19	07-25-25	2.210	114,794
MN TRUST - PMA	MUNICIPAL	12-10-19	04-01-30	2.610	250,000
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	72,109
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	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

ISD 279 - OSSEO AREA SCHOOLS
CURRENT INVESTMENTS ON HAND
FISCAL YEAR 2025
MONTH END OCTOBER 31, 2024

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
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	184,659
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	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	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	291,282
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	CORP. BONDS	10-28-22	02-15-28	3.400	149,937
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	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	09-08-23	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	CORP. BONDS	11-22-23	11-15-53	5.900	99,085
MN TRUST - PMA	CORP. BONDS	11-22-23	03-15-64	5.950	99,721
MN TRUST - PMA	GOVERNMENT	12-06-23	05-15-39	4.250	99,699
MN TRUST - PMA	CORP. BONDS	01-02-24	02-15-34	4.870	149,703
MN TRUST - PMA	MORTGAGE BACKED SEC	05-30-24	05-01-38	4.500	227,019
MN TRUST - PMA	GOVERNMENT	05-15-24	02-15-44	4.500	243,652
MN TRUST - PMA	GOVERNMENT	05-31-24	11-15-48	3.375	159,258
MN TRUST - PMA	GOVERNMENT	05-31-24	08-15-43	4.375	317,910
MN TRUST - PMA	GOVERNMENT	05-31-24	11-15-53	4.375	126,338
MN TRUST - PMA	GOVERNMENT	05-31-24	02-15-34	4.750	507,247
MN TRUST - PMA	GOVERNMENT	07-08-24	05-15-41	4.500	295,570
MN TRUST - PMA	GOVERNMENT	08-21-24	02-15-43	4.200	287,719
MN TRUST - PMA	CORP. BONDS	09-09-24	03-15-35	4.870	99,852
MN TRUST - PMA	GOVERNMENT	10-29-24	08-15-33	4.240	486,621
MN TRUST - PMA	EQUITY		10-31-24	4.000	6,079,607
MN TRUST - PMA	MONEY MKT		10-31-24	4.780	498,869
TOTAL OPEB REVOCABLE TRUST					25,239,502
TOTAL INVESTMENTS					**$ 446,717,184**

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 2024 Monthly Check Register

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/02/24	V8008651	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	52884	MCCAMMON, REBECCA E	$1,000.00
10/09/24	V8008758	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	52485	NEXT ADVENTURE COUN	$4,050.00
10/16/24	736481	Vendor Check	303 FED SUB CONTRACT <$25,000	300 Purchased Services	55317	MEXICO AZTECA INC	$600.00
10/16/24	V8008811	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	54701	CASTILLO, ELBA	$500.00
10/16/24	V8008812	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	53996	CHANGE INC	$8,636.00
10/23/24	736526	Vendor Check	303 FED SUB CONTRACT <$25,000	300 Purchased Services	55329	BAILA VENEZUELA	$300.00
10/23/24	736537	Vendor Check	303 FED SUB CONTRACT <$25,000	300 Purchased Services	55337	COLOMBIA LIVE	$900.00
10/23/24	V8808897	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	54701	CASTILLO, ELBA	$400.00
10/30/24	V8809013	Vendor ACH	303 FED SUB CONTRACT <$25,000	300 Purchased Services	52884	MCCAMMON, REBECCA E	$1,000.00
10/02/24	736244	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55284	BOEVERS, BARRY	$195.00
10/02/24	736246	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	A3013	BROOKLYN PARK RECRE	$35.00
10/02/24	736247	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00075	BROOKLYN PARK, CITY	$927.00
10/02/24	736258	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55299	ENTERPRISE WIRELESS	$780.00
10/02/24	736273	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55298	INTERNATIONAL MUNIC	$600.00
10/02/24	736277	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F6319	KENNEDY & GRAVEN CH	$2,718.00
10/02/24	736280	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54642	KWST BEHAVIORAL DEV	$7,666.67
10/02/24	736315	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D2346	ST DAVIDS CTR FOR C	$198.75
10/02/24	V8008612	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5926	AMHERST H WILDER FO	$20,000.00
10/02/24	V8008616	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54676	BLAZERWORKS	$26,221.20
10/02/24	V8008631	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$120.00
10/02/24	V8008659	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$2,340.03
10/09/24	736361	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	13463	DESJARLAIT, MIZIWAY	$175.00
10/09/24	736397	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5958	MN DEPT OF HEALTH	$105.00
10/09/24	736413	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54372	RADAR TALENT SOLUTI	$500.00
10/09/24	736414	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	15814	REGENTS OF THE U OF	$1,155.00
10/09/24	736430	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55312	VRBAS HOLDINGS LLC	$8,896.43
10/09/24	P405801	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	15681	PLAZA CLEANERS AND	$888.00
10/09/24	V8008698	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54676	BLAZERWORKS	$21,622.05
10/09/24	V8008709	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50804	DART PORTABLE STORA	$90.00
10/09/24	V8008711	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3556	DORSEY & WHITNEY LL	$4,000.00
10/09/24	V8008715	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	06978	FORKLIFTS OF MINNES	$360.00
10/09/24	V8008739	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07649	MALLOY,MONTAGUE,KAR	$25,000.00
10/09/24	V8008762	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F6162	PARK NICOLLET FOUND	$776.00
10/09/24	V8008765	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3621	PHOENIX SCHOOL COUN	$4,583.66
10/09/24	V8008786	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50982	TEAMWORKS INTERNATI	$2,585.74
10/09/24	V8008797	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54978	XIONG, CONNER	$399.00
10/16/24	736477	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	$1,000.00
10/16/24	736500	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D2346	ST DAVIDS CTR FOR C	$5,134.38
10/16/24	736503	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55326	THE FINDING HUMAN I	$13,700.00
10/16/24	V8008804	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	53817	ASCEND ENTERTAINMEN	$375.50
10/16/24	V8008807	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54914	BLUE LABEL CREATIVE	$12,359.38

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	V8008824	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$810.00
10/16/24	V8008831	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07766	INSTITUTE FOR ENVIR	$2,328.76
10/16/24	V8008849	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50900	MRI SOFTWARE LLC	$1,942.25
10/16/24	V8008879	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54978	XIONG, CONNER	$189.00
10/21/24	V1006537	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0051	US BANK CARD EQUITY	$9,786.00
10/21/24	V1006542	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0010	US BANK CARD HRDEPT	$1,500.00
10/23/24	736524	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00636	ASL INTERPRETING SE	$151.00
10/23/24	736565	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	$5,500.00
10/23/24	736577	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	12518	PREMIUM WATERS INC	$303.96
10/23/24	736578	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54372	RADAR TALENT SOLUTI	$13,100.00
10/23/24	736591	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54060	VANG, KHA	$2,138.50
10/23/24	736596	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	54642	KWST BEHAVIORAL DEV	$7,666.67
10/23/24	P405837	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5617	EWALD CONSULTING	$2,115.88
10/23/24	V8808898	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50429	CEL PUBLIC RELATION	$5,400.00
10/23/24	V8808914	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$1,410.00
10/23/24	V8808938	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07649	MALLOY,MONTAGUE,KAR	$7,500.00
10/23/24	V8808945	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F2758	NATIONAL URBAN ALLI	$28,000.00
10/23/24	V8808952	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50706	RATWIK, ROSZAK & MA	$2,252.50
10/23/24	V8808977	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	54978	XIONG, CONNER	$315.00
10/30/24	736601	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	53131	AMY ANDERSON PHOTOG	$9,700.00
10/30/24	736615	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	26558	FEMTO-TECH INC	$315.00
10/30/24	736640	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	A2532	MINNEAPOLIS ATHENA	$150.00
10/30/24	736657	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F2709	PACIFIC INTERPRETER	$74.75
10/30/24	736664	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55178	RSCHOOLTODAY VNN	$300.00
10/30/24	V8808990	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07933	CINTAS CORPORATION	$8.20
10/30/24	V8808999	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	$540.00
10/30/24	V8809002	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	51338	HARRIS, RACHEL	$6,666.67
10/30/24	V8809003	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	26561	HIGH POINT NETWORKS	$4,750.00
10/30/24	V8809025	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52158	NORTHWEST METRO HEA	$22,113.43
10/30/24	V8809030	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55196	RAICES LATINAS LLC	$2,450.00
10/30/24	V8809032	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50706	RATWIK, ROSZAK & MA	$8,257.26
10/30/24	V8809042	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	22111	SOUTHERN MN INSPECT	$2,815.42
10/02/24	V8008663	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	F5675	PITNEY BOWES INC	$240.12
10/16/24	V8008859	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	18914	RICOH USA	$2,563.38
10/02/24	736272	Vendor Check	316 MN JOINT POWERS AGENCIES	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$87,373.06
10/09/24	V8008743	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33559	ARRIEL R MCDONALD	$180.00
10/16/24	V8008825	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52466	GRANITE TELECOMMUNI	$6,415.24
10/18/24	V5024972	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35056	ABIOLA C ADEGEYE	$90.00
10/18/24	V5024973	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22423	JENNIFER AJSENBERG	$90.00
10/18/24	V5024974	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35124	RANDI J ANDERSON	$90.00
10/18/24	V5024976	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30858	JEFFREY A ANSORGE	$90.00
10/18/24	V5024978	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33275	JOHANNAH ARNDT	$90.00
10/18/24	V5024979	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28562	JEFFREY P ARTHURS	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5024981	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29670	STEPHEN J AUDETTE	$90.00
10/18/24	V5024982	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30210	JOSEPH A BAER	$45.00
10/18/24	V5024983	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33529	DIANE M BAGLEY	$90.00
10/18/24	V5024984	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11003	DAVID J BAKKE	$45.00
10/18/24	V5024986	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23103	MARK A BARNES	$45.00
10/18/24	V5024987	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33272	BRYAN BASS	$90.00
10/18/24	V5024988	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30290	JENNIFER M BAUER	$90.00
10/18/24	V5024989	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23531	MICHELLE MAE BAUERM	$45.00
10/18/24	V5024990	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20822	BART C BECKER	$90.00
10/18/24	V5024991	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28728	JAMES A BECKER	$45.00
10/18/24	V5024992	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33479	TAJTIANNA BELL	$90.00
10/18/24	V5024993	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28149	DON R BELLEFEUILLE	$90.00
10/18/24	V5024994	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19653	DANIEL J BENGS	$45.00
10/18/24	V5024996	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20548	KELLY A BENUSA	$90.00
10/18/24	V5024997	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23942	ALEX H BERG	$90.00
10/18/24	V5024998	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27924	TERRY L BERGGREN	$90.00
10/18/24	V5024999	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22734	KIMBERLY A BERLING	$90.00
10/18/24	V5025000	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27680	CARTER P BERRY	$90.00
10/18/24	V5025002	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26114	KRISTAN M BIDWELL	$90.00
10/18/24	V5025003	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22952	RYAN M BISSON	$90.00
10/18/24	V5025004	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26912	JEANETTE M BITZER	$90.00
10/18/24	V5025005	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25528	DIANA BLEDSOE	$90.00
10/18/24	V5025006	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23142	MICHAEL ARLEN BLOOM	$90.00
10/18/24	V5025007	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34104	MARK D BOCOCK	$45.00
10/18/24	V5025008	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19023	ANDREA W BODEAU	$90.00
10/18/24	V5025011	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26249	JAMIE LEE CARLSON B	$90.00
10/18/24	V5025012	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32888	TANYA L BRADEHOFT	$45.00
10/18/24	V5025013	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28287	DAVID A BRANCH	$90.00
10/18/24	V5025015	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34141	SONNI BUERSKIN	$90.00
10/18/24	V5025016	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34468	LUCAS J BURNS	$90.00
10/18/24	V5025018	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28668	CARRIE A CABE	$90.00
10/18/24	V5025020	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33534	JASON M CARDOSI	$90.00
10/18/24	V5025021	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10701	DALE J CARLSTROM	$90.00
10/18/24	V5025023	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29159	RANDY M CARTER	$90.00
10/18/24	V5025024	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31538	JAMES F CASSIDY	$90.00
10/18/24	V5025025	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21510	BRIAN CHANCE	$90.00
10/18/24	V5025027	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33474	LISA CHANG	$90.00
10/18/24	V5025028	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32004	IRFAN A CHAUDHRY	$90.00
10/18/24	V5025030	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35128	REBECCA M CHRISTENS	$90.00
10/18/24	V5025031	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29608	PATRICK CLYMER	$90.00
10/18/24	V5025032	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21835	TERESA JO FAY COHN	$90.00
10/18/24	V5025033	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35055	AMY-MAE T COOPER	$90.00
10/18/24	V5025034	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31289	JILL A COUGHENOUR L	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025035	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35023	RYAN L COX	$90.00
10/18/24	V5025036	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34819	ASHTON W CROOKS	$90.00
10/18/24	V5025037	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30040	GUYDON J DANDREA JR	$90.00
10/18/24	V5025038	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28923	MARIA N DANIEL	$90.00
10/18/24	V5025039	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27653	NATHANIEL R DAVIES	$90.00
10/18/24	V5025040	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27952	DARRYL L DEHN	$45.00
10/18/24	V5025041	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29064	NICHOLAS J DEVOS	$90.00
10/18/24	V5025042	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29146	JAMES R DEZURIK	$45.00
10/18/24	V5025044	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13191	JASON D DONAHUE	$45.00
10/18/24	V5025045	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27152	JOHN D DONLIN	$90.00
10/18/24	V5025049	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30289	BARBARA J DUPONT	$90.00
10/18/24	V5025051	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29399	JODI L DUROW	$90.00
10/18/24	V5025052	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27323	SARAH R LANCETTE	$90.00
10/18/24	V5025053	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29397	GERALD EDWARDS SR	$90.00
10/18/24	V5025054	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24977	KEVIN D ELIASON	$45.00
10/18/24	V5025055	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26925	KATHERYN A EMMONS	$90.00
10/18/24	V5025057	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9481	TOD W ERICKSON	$90.00
10/18/24	V5025058	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E15029	DAWN M EWER	$45.00
10/18/24	V5025059	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26175	GARRY FABB	$90.00
10/18/24	V5025060	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	$90.00
10/18/24	V5025061	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34812	TIMOTHY J FAKLIS	$90.00
10/18/24	V5025064	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31139	JARRETTE D FELLOWS	$90.00
10/18/24	V5025065	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33988	BRANDON D FERRIS	$90.00
10/18/24	V5025066	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30343	STEPHEN C FLISK	$90.00
10/18/24	V5025067	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19898	KRISTA M FRECHETTE	$90.00
10/18/24	V5025068	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35221	DAVID FREEBURG	$90.00
10/18/24	V5025070	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28017	MELANIE M GATES	$90.00
10/18/24	V5025071	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35054	LORI E GEORGE	$90.00
10/18/24	V5025072	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28956	DEBRA ANN GERARDY	$90.00
10/18/24	V5025073	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35026	RYAN O GIBBS	$90.00
10/18/24	V5025074	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32681	VANESSA O.A. GILL	$90.00
10/18/24	V5025075	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34170	JOEL GONZALEZ	$90.00
10/18/24	V5025076	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34071	ADAM P GOODWALT	$45.00
10/18/24	V5025077	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27059	JAMES GREELEY	$90.00
10/18/24	V5025078	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30629	CARTER E GREENE	$90.00
10/18/24	V5025079	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29790	RYAN D GREENINGER	$90.00
10/18/24	V5025081	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29738	KYLE T GROVES	$90.00
10/18/24	V5025082	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26415	COURTNEY GULYARD	$90.00
10/18/24	V5025083	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33995	MEGHAN O GUTZWILLER	$45.00
10/18/24	V5025086	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32816	SUSAN HANG	$90.00
10/18/24	V5025087	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32901	BETHANY A HANSON	$90.00
10/18/24	V5025088	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31245	DONALD A HANSON	$90.00
10/18/24	V5025089	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35213	AMANDA J HARRIS	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025090	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19889	ANTWAN HARRIS	$90.00
10/18/24	V5025091	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29656	KRISTEN J SWANSON	$90.00
10/18/24	V5025092	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26166	CHRISTOPHER J HAUK	$45.00
10/18/24	V5025093	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21972	MEGAN J HAVELAK	$90.00
10/18/24	V5025095	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26623	DALE A HECKENLAIBLE	$90.00
10/18/24	V5025096	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29272	AMBER M HEGLAND	$90.00
10/18/24	V5025097	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19111	MELISSA L CARSTENS	$90.00
10/18/24	V5025098	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34364	YER HER	$90.00
10/18/24	V5025099	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29380	SARAH B HEYER	$90.00
10/18/24	V5025100	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28882	KIM R HIEL	$90.00
10/18/24	V5025101	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23814	JENNIFER A HINKER	$90.00
10/18/24	V5025103	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30535	DANIEL C HOLTHUS	$45.00
10/18/24	V5025105	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27577	YUNQI HUANG	$90.00
10/18/24	V5025107	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25863	MICHAEL T HUELLER	$90.00
10/18/24	V5025108	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33556	SAMANTHA R HUMPHREY	$90.00
10/18/24	V5025109	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20381	JOE L HUNT	$45.00
10/18/24	V5025110	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31302	MARK A HUSCHKA	$90.00
10/18/24	V5025111	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26818	BENJAMIN J IRMITER	$90.00
10/18/24	V5025112	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33713	THERESA M JACKSON	$90.00
10/18/24	V5025113	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32491	AMY TOLLEFSON	$90.00
10/18/24	V5025114	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34762	ROBERT V JANSON KEL	$45.00
10/18/24	V5025115	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26393	JENNIFER JERULLE	$90.00
10/18/24	V5025116	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32493	KRISTI A JOESTING	$90.00
10/18/24	V5025117	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24690	ALICIA JEAN JOHNSON	$45.00
10/18/24	V5025119	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24051	NANCY E JOHNSON	$90.00
10/18/24	V5025120	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28318	DANIELLE M JOHNSON	$90.00
10/18/24	V5025121	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22200	JOSEPHINE K JOHNSON	$90.00
10/18/24	V5025122	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27273	KRISTY K JOHNSON	$90.00
10/18/24	V5025123	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29485	ROBERT J JOHNSON	$45.00
10/18/24	V5025125	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34395	LEONARD J JONES	$90.00
10/18/24	V5025126	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33515	LEVY J JONES	$90.00
10/18/24	V5025127	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30339	REBECCA J JONES	$90.00
10/18/24	V5025128	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29772	RICARDO T JONES	$90.00
10/18/24	V5025130	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31611	THOMAS W KAMMERER J	$90.00
10/18/24	V5025131	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32900	HANNAH M KASSABIAN	$90.00
10/18/24	V5025132	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29704	RYAN M KENNEDY	$90.00
10/18/24	V5025133	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32494	KATIE E.D. KERN	$90.00
10/18/24	V5025134	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26153	KATHERINE E KERN	$90.00
10/18/24	V5025135	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34508	COURTNEY KIELB	$90.00
10/18/24	V5025138	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22369	KATIE L KIMSEY	$90.00
10/18/24	V5025139	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30976	JILL M KIND	$90.00
10/18/24	V5025140	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10360	MARGARET KLEVEN	$90.00
10/18/24	V5025141	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10991	MARK A KLIMEK	$45.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025144	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24139	JILL M KNUTSON	$90.00
10/18/24	V5025145	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29665	RACHEL E KOEHLER	$90.00
10/18/24	V5025146	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13021	DEBRA J KOENIG	$90.00
10/18/24	V5025147	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35399	MATTHEW A KORSMO	$90.00
10/18/24	V5025149	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28446	MICHELLE ANN ELBERT	$90.00
10/18/24	V5025151	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27810	AARON M KRUEGER	$90.00
10/18/24	V5025152	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33298	MEGHAN E KUEMMEL	$45.00
10/18/24	V5025153	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25731	KENDRA KUHLMANN	$90.00
10/18/24	V5025154	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32073	SHANA R KWATAMPORA	$90.00
10/18/24	V5025155	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26205	PARIS D KYLES	$90.00
10/18/24	V5025156	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28930	ELIZABETH A LANTTO	$90.00
10/18/24	V5025157	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32964	JOHN W LARSEN	$90.00
10/18/24	V5025158	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23186	CARRIE L LARSON	$90.00
10/18/24	V5025159	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20085	JILL E LARSON	$90.00
10/18/24	V5025160	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24903	MICHELLE C LARSON	$90.00
10/18/24	V5025161	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10910	JEFF J LAWRENCE	$90.00
10/18/24	V5025162	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32008	CANDICE L LEDMAN	$90.00
10/18/24	V5025163	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22829	JANELL M LEISEN	$90.00
10/18/24	V5025164	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26878	JILL N LESNE	$90.00
10/18/24	V5025165	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8003	ANTHONY L LIBBY	$90.00
10/18/24	V5025166	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27708	SHERRI L LINCOLN	$90.00
10/18/24	V5025167	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35160	YVONNE S LIND	$90.00
10/18/24	V5025170	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19001	SARA A LOOBY-MORRIS	$90.00
10/18/24	V5025172	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34785	ROSS V LUKEN	$90.00
10/18/24	V5025173	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32540	PETER A LUNDBERG	$45.00
10/18/24	V5025175	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26012	THOMAS MADDEN	$45.00
10/18/24	V5025176	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25688	CALLEN MAGNUSON	$90.00
10/18/24	V5025178	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34613	JEREMY D MALCHOW	$90.00
10/18/24	V5025180	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30005	CHRISTINA M MANANCE	$90.00
10/18/24	V5025181	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27623	ERIN L MANNING	$90.00
10/18/24	V5025183	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26110	MICHAEL L MASTERS J	$45.00
10/18/24	V5025185	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28955	LAUREN M R MATYSIK	$90.00
10/18/24	V5025186	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35113	SEAN B MAYBERRY	$90.00
10/18/24	V5025188	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29732	LORI E MCCARTHY	$90.00
10/18/24	V5025189	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33559	ARRIEL R MCDONALD	$90.00
10/18/24	V5025190	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27548	BRIDGET S MENGELKOC	$90.00
10/18/24	V5025191	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32386	JAMES J MIDTAUNE	$45.00
10/18/24	V5025192	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30977	WILBERT D MILLS	$90.00
10/18/24	V5025194	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24957	JULIE E MOBERG	$90.00
10/18/24	V5025195	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27855	BRIANA M MOLNAR	$90.00
10/18/24	V5025196	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11508	KIM M MONETTE	$90.00
10/18/24	V5025197	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35189	RYAN S MONTREUIL	$180.00
10/18/24	V5025198	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34245	AMY MOORE	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025200	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29672	DAVID E MOREDOCK	$90.00
10/18/24	V5025201	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34118	MERISSA MOREY	$45.00
10/18/24	V5025202	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20197	MARY C MORRIS	$90.00
10/18/24	V5025203	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32983	JOHN H MORSTAD	$90.00
10/18/24	V5025204	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35216	REID H MOSENG	$45.00
10/18/24	V5025205	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16312	TROY H MOSENG	$45.00
10/18/24	V5025206	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32648	BOUAKHAM MOUA	$90.00
10/18/24	V5025207	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20857	TRACY R MUELLER	$90.00
10/18/24	V5025208	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22727	MICHELLE MUNKHOLM	$90.00
10/18/24	V5025209	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28113	ETHAN NEERDAELS	$90.00
10/18/24	V5025210	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34123	DANA M NELSON	$90.00
10/18/24	V5025211	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34315	ERIN K NELSON	$90.00
10/18/24	V5025213	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28881	ELIZABETH S NESS	$90.00
10/18/24	V5025214	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24238	JOANNE M NEUMANN	$90.00
10/18/24	V5025215	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23458	NICOLE M NEWFIELD	$90.00
10/18/24	V5025216	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19849	KIERSTEN NICHOLSON	$90.00
10/18/24	V5025217	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26158	CHRISTINE OAKLAND	$45.00
10/18/24	V5025218	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20219	JEFFREY L OAKLAND	$45.00
10/18/24	V5025219	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35217	CHINWE M OBIALO	$90.00
10/18/24	V5025220	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30331	COLLIN L O'BRIEN	$90.00
10/18/24	V5025221	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26239	JASON L OLSON	$90.00
10/18/24	V5025222	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11637	KENDALL A OLSON	$45.00
10/18/24	V5025223	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35303	CHANEL L OMVONGKOT	$90.00
10/18/24	V5025224	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26662	TIKKIA D OSBORNE	$90.00
10/18/24	V5025225	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27322	CECILIA OTTO	$90.00
10/18/24	V5025226	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30702	ANTHONY M PADRNOS	$90.00
10/18/24	V5025227	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24652	ERIC J PARKER	$90.00
10/18/24	V5025228	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17381	KELLI A PARPART	$90.00
10/18/24	V5025229	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32375	DALE R PATTERSON	$45.00
10/18/24	V5025230	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9347	DEDRA GILE PATTON	$90.00
10/18/24	V5025231	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22375	MARYBETH PATTON	$90.00
10/18/24	V5025234	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20766	SARA M PEDERSON	$90.00
10/18/24	V5025235	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E18126	NATHAN J PEEL	$90.00
10/18/24	V5025237	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33175	SAMANTHA J PETERSON	$90.00
10/18/24	V5025238	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19713	ARLEN D PETERSON	$45.00
10/18/24	V5025240	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20346	JESSE T PHENOW	$90.00
10/18/24	V5025241	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27980	KATHRYN E POLUM	$45.00
10/18/24	V5025242	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27931	CHRISTINA M PRINCET	$90.00
10/18/24	V5025243	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33537	CELESTE A PRYDE	$90.00
10/18/24	V5025244	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17689	WILLIAM W QUAN III	$90.00
10/18/24	V5025245	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32000	JAMES L QUAST	$90.00
10/18/24	V5025246	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31290	JOSEPH E RADER	$90.00
10/18/24	V5025247	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26431	BRADLEY R REVOLINSK	$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025248	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29160	JOHNATHAN D RICHMON	$90.00
10/18/24	V5025250	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30407	ROBERT G RITCHIE	$90.00
10/18/24	V5025251	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31658	JORDAN P ROBERTSON	$90.00
10/18/24	V5025254	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30978	RONALD M SALAZAR	$90.00
10/18/24	V5025256	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34420	CLAYTON SAWATZKE	$90.00
10/18/24	V5025257	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34777	KARI E SAWYER	$90.00
10/18/24	V5025258	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22909	KATHRIN SCHERBER	$90.00
10/18/24	V5025259	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25422	JAIME C SCHLOESSER	$45.00
10/18/24	V5025260	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19775	SARAH M SCHMIDT	$90.00
10/18/24	V5025261	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27957	TROY D SCHREIFELS	$90.00
10/18/24	V5025262	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28781	TIMOTHY J SCHULTZ	$45.00
10/18/24	V5025263	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12428	STEVEN M SCHWARTZ	$90.00
10/18/24	V5025264	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23382	DONALD L SEITZ	$45.00
10/18/24	V5025265	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32085	MELISSA D SENNES	$90.00
10/18/24	V5025266	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10843	JODY E SEPPALA	$90.00
10/18/24	V5025267	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33821	DOUGLAS M SHERF	$45.00
10/18/24	V5025268	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26696	ALBERT J SHOBER	$45.00
10/18/24	V5025270	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35092	TYLER E SIVERSON	$45.00
10/18/24	V5025271	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26822	BRIAN J SIVERSON-HA	$90.00
10/18/24	V5025272	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29305	ERIK R SJOGREN	$90.00
10/18/24	V5025273	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27262	PATRICK R SMITH	$90.00
10/18/24	V5025274	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32009	JENNA R SOBOTA	$90.00
10/18/24	V5025275	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28275	SORENSEN, KEELIE	$90.00
10/18/24	V5025276	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29773	TERENCE W SOVELL	$90.00
10/18/24	V5025277	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34544	QUINTIN E SPEERS	$90.00
10/18/24	V5025279	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31056	MARK S SPURLIN	$90.00
10/18/24	V5025280	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17842	KRISTIN STAINER-PER	$90.00
10/18/24	V5025283	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28554	JESSICA M NANTI	$90.00
10/18/24	V5025284	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29023	AUDRA L STEVENSON	$90.00
10/18/24	V5025285	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33023	ELLEN M STEWART	$90.00
10/18/24	V5025286	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11059	MICHAEL K STOCK	$90.00
10/18/24	V5025289	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9274	RICHARD T SUBJECT J	$45.00
10/18/24	V5025291	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13467	SCOTT W TAYLOR	$90.00
10/18/24	V5025293	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24729	CONSTANCE G THOMAS	$90.00
10/18/24	V5025294	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25672	JENNIFER L THOMAS	$90.00
10/18/24	V5025295	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32003	ERIK R THOMPSON	$90.00
10/18/24	V5025296	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28936	DARBY M THRONE	$90.00
10/18/24	V5025299	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13696	JENNIFER L TOLLEFSO	$90.00
10/18/24	V5025301	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34466	KAREN W TRUE	$90.00
10/18/24	V5025303	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10199	WENDY L TUOMINEN	$90.00
10/18/24	V5025304	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30783	ERIC A TURBEVILLE	$90.00
10/18/24	V5025306	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29674	LISA B ULRICH	$90.00
10/18/24	V5025307	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11233	STEVE W VAN DYKE	$45.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025308	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27332	ANGELA M VANHEE	$90.00
10/18/24	V5025309	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26402	SARA A VERNIG	$90.00
10/18/24	V5025310	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32821	KAY M VILLELLA	$90.00
10/18/24	V5025311	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16515	KARI M VOLLRATH	$90.00
10/18/24	V5025312	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29025	TINA M WACKER	$90.00
10/18/24	V5025313	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35070	MICHAEL V WALKER	$90.00
10/18/24	V5025314	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17230	MICHELLE PETERSON W	$90.00
10/18/24	V5025315	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35100	PAUL L WATSON	$45.00
10/18/24	V5025316	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29393	EMILY K WATTS	$90.00
10/18/24	V5025317	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26824	JASON M WEAPPA	$90.00
10/18/24	V5025318	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28896	STEPHANIE A WEBSTER	$90.00
10/18/24	V5025319	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32801	JAKE H WEDIN	$45.00
10/18/24	V5025320	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31146	JENNIFER C WEIER	$90.00
10/18/24	V5025321	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12387	JULIA WESLEY-WONG	$90.00
10/18/24	V5025323	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E4855	CRAIG WOKSON	$90.00
10/18/24	V5025324	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32542	ADAM M WOODS	$90.00
10/18/24	V5025325	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26183	EMILY WOOLSEY	$90.00
10/18/24	V5025326	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27770	KENYARI A WRIGHT	$90.00
10/18/24	V5025327	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32679	BRADLEY J WUTSCHKE	$45.00
10/18/24	V5025328	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24229	JAMES D WYNN	$90.00
10/18/24	V5025329	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30866	KAO XIONG	$90.00
10/18/24	V5025330	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29711	YING XIONG	$90.00
10/18/24	V5025331	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34140	CHA T YANG	$90.00
10/18/24	V5025332	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35115	CHONG YANG	$90.00
10/18/24	V5025333	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23219	JEFFREY J YASGER	$45.00
10/18/24	V5025334	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21537	JEFF ZASTROW	$90.00
10/18/24	V5025335	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29673	STEPHANIE A ZIGAN	$90.00
10/18/24	V5025336	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28970	KRISTINE M SOLYST	$90.00
10/18/24	V5025337	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32951	JENNIFER M ZIPF	$90.00
10/21/24	V1006517	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52467	CONSOLIDATED COMMUN	$5,106.89
10/21/24	V1006521	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	D6911	VERIZON WIRELESS BE	$2,671.46
10/23/24	V8808896	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	54875	CALLTOWER INC	$8,793.03
10/02/24	V8008664	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	52264	PITNEY BOWES RESERV	$2,000.00
10/16/24	736506	Vendor Check	329 POSTAGE AND EXPRESS	300 Purchased Services	00404	UNITED STATES POSTA	$350.00
10/16/24	V8008853	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	08447	NYSTROM PUBLISHING	$7,353.51
10/21/24	V1006520	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	A0275	UNITED PARCEL SERVI	$169.93
10/21/24	V1006534	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	PC0071	US BANK CARD DYARBR	$9.65
10/21/24	V1006543	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	PC0059	US BANK CARD I2T2 D	$15.41
10/23/24	V8808948	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	00329	PITNEY BOWES PURCHA	$214.99
10/30/24	736673	Vendor Check	329 POSTAGE AND EXPRESS	300 Purchased Services	00404	UNITED STATES POSTA	$8,741.76
10/23/24	V8808917	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	51473	ANCHOR SOLAR INVEST	$3,894.86
10/23/24	V8808925	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53001	IDEAL ENERGIES SOLA	$12,625.86
10/23/24	V8808926	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53912	IDEAL ENERGIES SOLA	$11,271.99

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	736511	Vendor Check	331 ELECTRICITY	300 Purchased Services	00300	XCEL ENERGY	$163,288.12
10/21/24	V1006522	Electronic Wire Transfer	331 ELECTRICITY	300 Purchased Services	00419	WRIGHT HENNEPIN ELE	$33,258.88
10/16/24	736444	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	$14,516.32
10/16/24	736445	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	$30.12
10/16/24	V8008871	Vendor ACH	332 NATURAL GAS	300 Purchased Services	51808	SYMMETRY ENERGY SOL	$6,814.83
10/09/24	736393	Vendor Check	333 WATER AND SEWER	300 Purchased Services	09944	MAPLE GROVE, CITY O	$51,732.22
10/21/24	V1006515	Electronic Wire Transfer	333 WATER AND SEWER	300 Purchased Services	00074	BROOKLYN CENTER, CI	$5,611.17
10/21/24	V1006516	Electronic Wire Transfer	333 WATER AND SEWER	300 Purchased Services	00075	BROOKLYN PARK, CITY	$1,067.30
10/23/24	736576	Vendor Check	333 WATER AND SEWER	300 Purchased Services	A3192	OSSEO, CITY OF	$28,995.37
10/21/24	V1006519	Electronic Wire Transfer	334 REFUSE REMOVAL	300 Purchased Services	00230	REPUBLIC SERVICES	$44,824.41
10/21/24	V1006527	Electronic Wire Transfer	334 REFUSE REMOVAL	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$180.00
10/09/24	V8008740	Vendor ACH	340 INSURANCES	300 Purchased Services	F2937	MARSH & MCLENNAN AG	$8,104.00
10/23/24	736545	Vendor Check	340 INSURANCES	300 Purchased Services	F7373	EMC INSURANCE COMPA	$40,910.55
10/23/24	V8808939	Vendor ACH	340 INSURANCES	300 Purchased Services	F2937	MARSH & MCLENNAN AG	$123,978.86
10/02/24	736235	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	50088	AID ELECTRIC CORPOR	$8,180.21
10/02/24	V8008652	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	18100	MEI TOTAL ELEVATOR	$641.80
10/09/24	736348	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	50088	AID ELECTRIC CORPOR	$4,997.09
10/09/24	736360	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	17064	DAIKIN APPLIED	$698.00
10/09/24	736418	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	09122	SCHWAB-VOLLHABER-LU	$307.50
10/09/24	736427	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	F4623	ULTIMATE DRAIN SERV	$3,223.49
10/09/24	V8008745	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	18100	MEI TOTAL ELEVATOR	$553.50
10/16/24	V8008847	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	18100	MEI TOTAL ELEVATOR	$149.47
10/16/24	V8008860	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	20141	RJ MECHANICAL INC	$1,734.75
10/23/24	V8808955	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	20141	RJ MECHANICAL INC	$864.45
10/23/24	V8808969	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	15341	UHL COMPANY INC	$1,491.50
10/30/24	736608	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	54899	BUDGET BLINDS	$10,950.00
10/30/24	V8809014	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	55043	METROPOLITAN MECHAN	$6,100.00
10/09/24	V8008780	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	$100.00
10/16/24	V8008869	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	05077	ST PAUL LINOLEUM &	$207.00
10/21/24	V1006563	Electronic Wire Transfer	352 CONTR REP - EQUIP	300 Purchased Services	PC009	US BANK CARD PURCHB	$1,030.00
10/23/24	P405830	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	50226	ACCO BRANDS USA LLC	$754.69
10/23/24	V8808910	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	17100	FAIRCON SERVICE COM	$1,007.49
10/23/24	V8808959	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	$100.00
10/23/24	V8808974	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	17691	VIKING SEWER AND DR	$395.00
10/02/24	736282	Vendor Check	353 CONTR REP - VEHICLES	300 Purchased Services	20195	LANO EQUIPMENT INC	$1,715.44
10/02/24	V8008631	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$480.00
10/16/24	736488	Vendor Check	358 FOREIGN LANG <$25,000	300 Purchased Services	F2709	PACIFIC INTERPRETER	$1,338.49
10/16/24	V8008824	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$4,320.00
10/16/24	V8008841	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$423.00
10/23/24	V8808914	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$3,465.00
10/23/24	V8808936	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$186.96
10/30/24	736657	Vendor Check	358 FOREIGN LANG <$25,000	300 Purchased Services	F2709	PACIFIC INTERPRETER	$501.40
10/30/24	V8808980	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	D8192	ALTAMIRANO, CARLOS	$315.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/30/24	V8808999	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	$3,075.00
10/30/24	V8809009	Vendor ACH	358 FOREIGN LANG <$25,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	$129.96
10/09/24	736437	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	54689	CHARTER UP LLC	$12,831.23
10/30/24	736618	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	$903,401.29
10/30/24	736639	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	16836	METROPOLITAN TRANSP	$3,828.50
10/30/24	V8808993	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F7318	CSTMN	$80,000.00
10/02/24	V8008659	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$2,160.11
10/09/24	736377	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	50945	HOLT TOUR & CHARTER	$1,700.00
10/30/24	736632	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D7902	JEFFERSON LINES	$2,300.00
10/30/24	P405859	Epayable	362 TRANSP - DEPARTMENT	300 Purchased Services	A4293	LORENZ BUS SERVICE	$875.00
10/30/24	V8809024	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	$28,065.57
10/30/24	736618	Vendor Check	364 TRANSP NONPERFORM RESERVE	300 Purchased Services	D6455	FIRST STUDENT INC	-$45,170.06
10/04/24	V5024894	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25515	NANCY ADAMS	$113.76
10/04/24	V5024896	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30858	JEFFREY A ANSORGE	$188.22
10/04/24	V5024897	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27618	MAUREEN L ARAYA	$8.04
10/04/24	V5024900	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33272	BRYAN BASS	$205.05
10/04/24	V5024905	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28668	CARRIE A CABE	$142.38
10/04/24	V5024906	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33534	JASON M CARDOSI	$75.38
10/04/24	V5024907	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30656	STACY L CARLSON	$44.29
10/04/24	V5024908	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32004	IRFAN A CHAUDHRY	$122.52
10/04/24	V5024911	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	$126.91
10/04/24	V5024912	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29399	JODI L DUROW	$56.75
10/04/24	V5024914	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	$226.54
10/04/24	V5024917	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28017	MELANIE M GATES	$77.96
10/04/24	V5024919	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34170	JOEL GONZALEZ	$120.47
10/04/24	V5024920	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27059	JAMES GREELEY	$59.15
10/04/24	V5024922	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26623	DALE A HECKENLAIBLE	$594.21
10/04/24	V5024929	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32900	HANNAH M KASSABIAN	$78.02
10/04/24	V5024930	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32494	KATIE E.D. KERN	$27.74
10/04/24	V5024932	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22845	JOSEPH L KRUEGER	$111.27
10/04/24	V5024939	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E23484	PAMELA R MANDERS	$97.26
10/04/24	V5024941	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20197	MARY C MORRIS	$79.20
10/04/24	V5024942	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32983	JOHN H MORSTAD	$456.95
10/04/24	V5024943	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	$59.42
10/04/24	V5024948	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	$241.32
10/04/24	V5024953	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22909	KATHRIN SCHERBER	$196.85
10/04/24	V5024955	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27957	TROY D SCHREIFELS	$284.19
10/04/24	V5024956	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E18923	JESSICA L STEWART	$79.42
10/04/24	V5024962	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33062	ROBYN VOSS	$25.60
10/04/24	V5024963	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32748	SHANNON C WAGNER	$154.10
10/04/24	V5024964	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E12387	JULIA WESLEY-WONG	$50.98
10/04/24	V5024968	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29711	YING XIONG	$86.90
10/04/24	V5024970	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29673	STEPHANIE A ZIGAN	$72.85

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5024975	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E18747	PHILIP R LUOMA ANDE	$103.50
10/18/24	V5024977	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27618	MAUREEN L ARAYA	$164.28
10/18/24	V5024980	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35202	CASANDRA M ASPINWAL	$14.07
10/18/24	V5024985	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30384	KELLY J BAKKER	$158.42
10/18/24	V5024992	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33479	TAJTIANNA BELL	$33.97
10/18/24	V5025001	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28279	KRISTEN M BERTSCHIN	$58.24
10/18/24	V5025008	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19023	ANDREA W BODEAU	$861.95
10/18/24	V5025010	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20115	TIMKA FATIMA REMETI	$95.42
10/18/24	V5025014	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E7380	THOMAS W BRANDT	$861.95
10/18/24	V5025019	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32575	LYDIA A CALDWELL	$21.60
10/18/24	V5025020	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33534	JASON M CARDOSI	$183.81
10/18/24	V5025022	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24802	JESSICA J CARR	$110.68
10/18/24	V5025026	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32957	HONG J CHANG	$31.52
10/18/24	V5025027	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33474	LISA CHANG	$44.76
10/18/24	V5025034	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31289	JILL A COUGHENOUR L	$103.65
10/18/24	V5025038	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	$105.48
10/18/24	V5025043	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24961	SUSAN M DOBRATZ	$29.97
10/18/24	V5025046	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22185	MICHELLE DRAKE	$93.29
10/18/24	V5025048	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20854	GRETCHEN M DULLINGE	$169.64
10/18/24	V5025050	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28444	DOUGLAS R DURKOT	$29.42
10/18/24	V5025051	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29399	JODI L DUROW	$118.21
10/18/24	V5025056	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28975	ANNE M ERICKSON	$56.62
10/18/24	V5025060	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	$115.04
10/18/24	V5025062	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29919	CAROL A FARNIOK	$113.61
10/18/24	V5025069	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33595	REBECCA A FRITZ	$646.95
10/18/24	V5025072	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28956	DEBRA ANN GERARDY	$77.07
10/18/24	V5025084	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33991	ABIGAIL K HAGEN	$15.09
10/18/24	V5025085	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33521	BRADLEY M HAGEN	$211.87
10/18/24	V5025104	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33292	LAURA B HONECK	$102.83
10/18/24	V5025106	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34438	CYBREAN M HUBERT	$142.33
10/18/24	V5025116	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32493	KRISTI A JOESTING	$75.83
10/18/24	V5025127	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30339	REBECCA J JONES	$129.14
10/18/24	V5025131	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32900	HANNAH M KASSABIAN	$201.48
10/18/24	V5025133	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32494	KATIE E.D. KERN	$64.41
10/18/24	V5025136	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34298	ADRIAN S KIESLING	$137.10
10/18/24	V5025150	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32129	PAUL T KROSHUS	$97.87
10/18/24	V5025152	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33298	MEGHAN E KUEMMEL	$194.16
10/18/24	V5025153	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25731	KENDRA KUHLMANN	$81.15
10/18/24	V5025168	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33984	JILL L LINDL	$237.79
10/18/24	V5025174	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27292	MARIE K LUNDT	$861.95
10/18/24	V5025179	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26806	SARAH K ALBRIGHT	$135.48
10/18/24	V5025180	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30005	CHRISTINA M MANANCE	$49.91
10/18/24	V5025184	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25298	KRISTIN M MATUSKA	$14.28

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/18/24	V5025193	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28297	JENNIFER M MITCHELL	$111.11
10/18/24	V5025199	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32030	PAOLA C MORANTES-VI	$45.29
10/18/24	V5025200	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29672	DAVID E MOREDOCK	$154.26
10/18/24	V5025202	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20197	MARY C MORRIS	$114.95
10/18/24	V5025206	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32648	BOUAKHAM MOUA	$21.83
10/18/24	V5025207	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20857	TRACY R MUELLER	$110.75
10/18/24	V5025210	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	$13.80
10/18/24	V5025212	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32606	NATALIE N NELSON	$80.40
10/18/24	V5025215	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E23458	NICOLE M NEWFIELD	$180.77
10/18/24	V5025233	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34142	JAMES PAYETTE	$78.93
10/18/24	V5025234	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20766	SARA M PEDERSON	$150.66
10/18/24	V5025243	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33537	CELESTE A PRYDE	$120.14
10/18/24	V5025245	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	$99.96
10/18/24	V5025251	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31658	JORDAN P ROBERTSON	$56.15
10/18/24	V5025253	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25005	ELISE M RUEGSEGGER	$88.77
10/18/24	V5025255	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E21597	MELISSA A SANCHEZ	$861.95
10/18/24	V5025257	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34777	KARI E SAWYER	$21.86
10/18/24	V5025269	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34488	MARA L SIKKINK	$18.77
10/18/24	V5025274	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32009	JENNA R SOBOTA	$68.76
10/18/24	V5025280	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E17842	KRISTIN STAINER-PER	$96.29
10/18/24	V5025281	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31345	JILLIAN E STATELY	$117.78
10/18/24	V5025282	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35324	RUBY K STATELY	$270.55
10/18/24	V5025287	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24761	KAYLA J STREI	$64.52
10/18/24	V5025288	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33639	RILEY A STENBERG	$133.68
10/18/24	V5025292	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35143	ARIANA A TELLEZ	$48.61
10/18/24	V5025297	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29882	LISA M TILLMAN	$28.50
10/18/24	V5025300	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27798	PARVANEH G TROBEC	$65.31
10/18/24	V5025301	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34466	KAREN W TRUE	$98.35
10/18/24	V5025305	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26295	ANNE M UHDE-PLATT	$19.66
10/18/24	V5025306	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29674	LISA B ULRICH	$246.85
10/18/24	V5025329	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30866	KAO XIONG	$65.12
10/18/24	V5025338	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33473	NASHLEY ZOLLICOFFER	$63.50
10/21/24	V1006544	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	$160.00
10/30/24	736643	Vendor Check	366 BUSINESS TRAVEL	300 Purchased Services	F3930	MINNESOTA LIBRARY A	$875.00
10/02/24	736237	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	55286	ART EDUCATORS OF IO	$256.42
10/02/24	V8008623	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	53755	CHOOSING HAPPINESS	$1,900.00
10/04/24	V5024897	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E27618	MAUREEN L ARAYA	$73.17
10/04/24	V5024902	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22889	ALLISON L MARVIN	$79.32
10/04/24	V5024903	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32720	ERIN C BOE	$155.46
10/04/24	V5024922	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E26623	DALE A HECKENLAIBLE	$85.76
10/04/24	V5024933	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E18408	AMIE JO LAMOTT	$50.00
10/04/24	V5024934	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E31178	LORNA M LARSON	$189.00
10/04/24	V5024940	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E31077	REBECCA C MASSA	$82.62

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/24	V5024945	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E27796	KAIA A PAQUIN	$124.34
10/04/24	V5024950	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E26431	BRADLEY R REVOLINSK	$27.00
10/04/24	V5024951	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E34453	MICHAEL J ROBINSON	$101.03
10/04/24	V5024952	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E30978	RONALD M SALAZAR	$389.75
10/04/24	V5024955	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E27957	TROY D SCHREIFELS	$1,129.17
10/09/24	736379	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	55213	IMPROVE YOUR TOMORR	$3,885.00
10/16/24	736474	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A0505	MAAP	$150.00
10/16/24	736483	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	D0056	MSCA	$215.00
10/16/24	V8008816	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	52156	CONTINUED.COM LLC	$1,513.00
10/16/24	V8008832	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	16602	INTERNATIONAL BACCA	$450.00
10/18/24	V5024971	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33707	ASHLY E WILSON	$50.00
10/18/24	V5024987	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33272	BRYAN BASS	$107.19
10/18/24	V5025001	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28279	KRISTEN M BERTSCHIN	$206.95
10/18/24	V5025009	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25870	KELLY M BOOTH RUD	$180.00
10/18/24	V5025027	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33474	LISA CHANG	$35.78
10/18/24	V5025118	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32510	MARY E JOHNSON	$61.56
10/18/24	V5025129	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22170	KATE MARIE KALLEVIG	$725.41
10/18/24	V5025148	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E34327	EMILY K KRAUS	$67.53
10/18/24	V5025187	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E17304	SHEILA R MAYER	$206.95
10/18/24	V5025193	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28297	JENNIFER M MITCHELL	$206.95
10/18/24	V5025206	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32648	BOUAKHAM MOUA	$61.79
10/18/24	V5025236	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28358	KRISTIN L PENGRA-AN	$206.95
10/18/24	V5025249	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E18207	ALLISON M RICHTER	$71.88
10/21/24	V1006514	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	55332	1000 PETALS LLC P-C	$150.00
10/21/24	V1006523	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC001	US BANK CARD BSADMI	$1,775.74
10/21/24	V1006524	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC002	US BANK CARD BSTRAV	$1,290.54
10/21/24	V1006525	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0019	US BANK CARD CIESDE	$5,050.79
10/21/24	V1006527	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$195.00
10/21/24	V1006529	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0013	US BANK CARD DCARLS	$650.00
10/21/24	V1006531	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0018	US BANK CARD DLTLDE	$2,209.00
10/21/24	V1006536	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0040	US BANK CARD EMANNI	$1,135.00
10/21/24	V1006538	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0049	US BANK CARD EXIONG	$13.00
10/21/24	V1006542	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0010	US BANK CARD HRDEPT	$816.44
10/21/24	V1006543	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0059	US BANK CARD I2T2 D	$1,025.00
10/21/24	V1006545	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0063	US BANK CARD JJERUL	$651.96
10/21/24	V1006546	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0076	US BANK CARD JMACCA	-$80.00
10/21/24	V1006547	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0054	US BANK CARD JNEUMA	$1,170.00
10/21/24	V1006550	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0083	US BANK CARD JWYNN	$390.00
10/21/24	V1006553	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0079	US BANK CARD KVILLE	$300.00
10/21/24	V1006555	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0038	US BANK CARD LIAVAN	$250.00
10/21/24	V1006556	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0073	US BANK CARD LJOHNS	$785.00
10/21/24	V1006559	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0084	US BANK CARD MNEWEL	$16,701.14
10/21/24	V1006561	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0086	US BANK CARD OECPRO	$285.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/21/24	V1006563	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC009	US BANK CARD PURCHB	$952.00
10/21/24	V1006568	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0020	US BANK CARD SSVCSD	$1,497.00
10/21/24	V1006570	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0035	US BANK CARD TSCHRE	$435.00
10/23/24	736560	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	55281	JEMICY SCHOOL INC	$4,500.00
10/23/24	736561	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	D3842	LAKES COUNTRY SERVI	$7,000.00
10/23/24	736580	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	55339	REGION 1 INFORMATIO	$95.00
10/23/24	V8808903	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	53755	CHOOSING HAPPINESS	$1,900.00
10/23/24	V8808905	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	52156	CONTINUED.COM LLC	$1,869.00
10/23/24	V8808929	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	16602	INTERNATIONAL BACCA	$825.00
10/30/24	736600	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	54573	AMERICAN RED CROSS	$304.00
10/30/24	736643	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F3930	MINNESOTA LIBRARY A	$325.00
10/30/24	736645	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	15849	MINNETESOL	$4,825.00
10/30/24	736663	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	54476	RESEARCH INSTITUTE	$499.00
10/30/24	V8808991	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	52156	CONTINUED.COM LLC	$267.00
10/30/24	V8808992	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	07693	COUNCIL FOR EXCEPTI	$492.45
10/02/24	736252	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F7341	CPBA	$100.00
10/02/24	736275	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A3627	ISD 270-HOPKINS SCH	$275.00
10/02/24	V8008677	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D2624	THREE RIVERS PARK D	$204.00
10/02/24	V8008681	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53683	UNIVERSAL CHEERLEAD	$985.00
10/09/24	736372	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	03389	HAMLINE UNIVERSITY	$250.00
10/09/24	736380	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0854	ISD 11-COON RAPIDS	$40.00
10/09/24	736382	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D7862	ISD 885-ST MICHAEL-	$380.00
10/09/24	736383	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	52951	JHS CHEER	$342.00
10/09/24	736396	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50091	MCCA	$780.00
10/09/24	736399	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A1849	MN STATE HS MATH LE	$600.00
10/09/24	736412	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	52340	PRIOR LAKE CHEERLEA	$418.00
10/09/24	736429	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	52947	UNIVERSITY OF MINNE	$456.00
10/16/24	736442	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50089	BURNSVILLE BLAZETTE	$335.00
10/16/24	736450	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	55306	EAST RIDGE CHEER BO	$380.00
10/16/24	736454	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	55307	FCCT BOOSTER CLUB	$380.00
10/16/24	736475	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D0002	MAAP STARS	$494.00
10/21/24	V1006524	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC002	US BANK CARD BSTRAV	$5,779.50
10/21/24	V1006539	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0060	US BANK CARD FACE	$7,798.37
10/21/24	V1006544	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	$387.00
10/21/24	V1006547	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0054	US BANK CARD JNEUMA	$945.00
10/21/24	V1006559	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0084	US BANK CARD MNEWEL	$2,075.00
10/21/24	V1006561	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0086	US BANK CARD OECPRO	$970.80
10/21/24	V1006562	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0081	US BANK CARD PURCHA	$495.36
10/23/24	736543	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54720	EDINA ATHLETIC BOOS	$1,800.00
10/23/24	736569	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F6011	MN SWIM COACHES ASS	$150.00
10/23/24	736593	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F4197	WILDERNESS INQUIRY	$500.00
10/23/24	V8808966	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D2624	THREE RIVERS PARK D	$255.60
10/30/24	736607	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0527	BRECK SCHOOL	$300.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/30/24	736614	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	55347	EAU CLAIRE NORTH HI	$600.00
10/30/24	736626	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53790	EASTVIEW HIGH SCHOO	$260.00
10/30/24	736627	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0309	ISD 11-BLAINE HIGH	$110.00
10/30/24	736628	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0309	ISD 11-BLAINE HIGH	$110.00
10/30/24	736629	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A5571	ISD 276-MINNETONKA	$200.00
10/30/24	736630	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A1491	ISD 621-MOUNDS VIEW	$295.00
10/30/24	736631	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4396	ISD 728-ELK RIVER A	$375.00
10/30/24	736655	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	12649	ORONO PUBLIC SCHOOL	$300.00
10/30/24	736661	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F3514	REDWOOD AREA SCHOOL	$300.00
10/30/24	736666	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	E22807	JOHN D RUNDQUIST	$30.00
10/30/24	V8808995	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	25344	DECA INC	$1,443.00
10/30/24	736636	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	A0373	MAPLE GROVE PARK &	$2,095.00
10/30/24	736665	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52191	RTA TIMBERLAND LLC	$12,780.60
10/21/24	V1006527	Electronic Wire Transfer	372 RENTAL - EQUIPMENT	300 Purchased Services	PC0021	US BANK CARD CUSTOD	$289.00
10/23/24	V8808885	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	53143	A1 RENT IT	$122.00
10/23/24	V8808947	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	F5675	PITNEY BOWES INC	$293.47
10/09/24	V8008732	Vendor ACH	375 SCHL NURSE CONTR >$25,000	300 Purchased Services	54599	KATHERINE LOVGREN L	$3,840.00
10/30/24	V8809025	Vendor ACH	375 SCHL NURSE CONTR >$25,000	300 Purchased Services	52158	NORTHWEST METRO HEA	$9,605.26
10/02/24	V8008662	Vendor ACH	379 MENTAL HLTH SVS <$25,000	300 Purchased Services	54685	PEOPLE INCORPORATED	$2,625.00
10/16/24	V8008855	Vendor ACH	379 MENTAL HLTH SVS <$25,000	300 Purchased Services	54685	PEOPLE INCORPORATED	$3,000.00
10/09/24	736406	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	00466	OSSEO, CITY OF	$400.00
10/16/24	V8008818	Vendor ACH	380 ADVERTISING-PRINTING	300 Purchased Services	53846	ECM PUBLISHERS INC	$231.80
10/21/24	V1006535	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0050	US BANK CARD ECFE	$64.19
10/21/24	V1006552	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0026	US BANK CARD KIDSTO	$50.00
10/21/24	V1006553	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0079	US BANK CARD KVILLE	$1,709.55
10/30/24	736672	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	55340	ULTIMATE EVENTS INC	$2,363.05
10/30/24	V8809027	Vendor ACH	380 ADVERTISING-PRINTING	300 Purchased Services	D0617	PRIME ADVERTISING &	$3,213.00
10/16/24	V8008814	Vendor ACH	382 LAUNDRY-DRY CLEANING	300 Purchased Services	07933	CINTAS CORPORATION	$2,111.65
10/02/24	736272	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	$367,632.95
10/16/24	V8008813	Vendor ACH	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	18519	CHILEDA INSTITUTE I	$1,362.88
10/02/24	736274	Vendor Check	391 REIMB TO MN SCH DIST	300 Purchased Services	A0464	ISD 11-ANOKA HENNEP	$943.38
10/09/24	736381	Vendor Check	391 REIMB TO MN SCH DIST	300 Purchased Services	08481	ISD 15-ST FRANCIS S	$13,361.88
10/16/24	V8008833	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	16881	NEW DOMINION SCHOOL	$3,303.34
10/23/24	736559	Vendor Check	391 REIMB TO MN SCH DIST	300 Purchased Services	50865	ISD 728-ELK RIVER A	$214.80
10/16/24	V8008813	Vendor ACH	392 PYMTS EDUCAT OUT OF STATE	300 Purchased Services	18519	CHILEDA INSTITUTE I	$12,265.92
10/16/24	V8008833	Vendor ACH	393 CONTRACTED SERVICES	300 Purchased Services	16881	NEW DOMINION SCHOOL	$9,788.04
10/02/24	736240	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3213	BAYADA HOME HEALTH	$465.00
10/02/24	736241	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55276	BBC BENEFIT OF SCHO	$2,700.00
10/02/24	736297	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A2683	MN CHILDREN'S MUSEU	$90.00
10/02/24	736298	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A2683	MN CHILDREN'S MUSEU	$135.00
10/02/24	V8008616	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS	$5,714.35
10/02/24	V8008622	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	53996	CHANGE INC	$12,202.41
10/02/24	V8008688	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	A3073	YOUTH FRONTIERS INC	$750.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/24	V5024901	Employee Reimbursement	394 PMTS TO OTHER AGENCY	300 Purchased Services	E21956	NATALYA M SOKOL	$65.40
10/09/24	736351	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3213	BAYADA HOME HEALTH	$465.00
10/09/24	736384	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	16110	JONES & BARTLETT LE	$3,995.00
10/09/24	736410	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F5581	POLLINATE MINNESOTA	$474.92
10/09/24	736419	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F0169	SEA LIFE MINNESOTA	$280.00
10/09/24	V8008698	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS	$11,105.75
10/09/24	V8008784	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	52317	STONE ARCH LEARNING	$4,050.00
10/16/24	736446	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0035	CHILDRENS THEATRE C	$225.00
10/16/24	736482	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A2683	MN CHILDREN'S MUSEU	$405.00
10/16/24	736512	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55321	ZOE CELENE PHOTOGRA	$2,500.00
10/16/24	V8008802	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55310	AMPERSAND THERAPY L	$5,696.00
10/16/24	V8008806	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS	$4,885.00
10/21/24	V1006552	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0026	US BANK CARD KIDSTO	$1,971.84
10/23/24	736527	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3213	BAYADA HOME HEALTH	$310.00
10/23/24	736528	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55276	BBC BENEFIT OF SCHO	$2,700.00
10/23/24	736529	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55276	BBC BENEFIT OF SCHO	$2,700.00
10/23/24	736538	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A1081	COMPAS, INC	$2,155.00
10/23/24	736551	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D5006	GIBBS FARM	$752.00
10/23/24	V8808887	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55310	AMPERSAND THERAPY L	$7,120.00
10/23/24	V8808892	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS	$17,632.16
10/23/24	V8808901	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	53996	CHANGE INC	$13,320.27
10/30/24	736603	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3213	BAYADA HOME HEALTH	$310.00
10/30/24	736604	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55276	BBC BENEFIT OF SCHO	$2,700.00
10/30/24	736625	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2616	HISTORIC THEATRE GR	$608.00
10/30/24	736647	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A4149	MN LANDSCAPE ARBORE	$690.00
10/30/24	736649	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0080	MN ZOO	$174.00
10/30/24	V8808978	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	F1461	1000 PETALS LLC	$2,804.45
10/30/24	V8808983	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS	$8,380.13
10/30/24	V8809047	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	$997.65
10/16/24	V8008859	Vendor ACH	398 INTERDEPARTMENTAL CHRGBK	300 Purchased Services	18914	RICOH USA	$22,612.34
10/02/24	736234	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7503	AHLQUIST, TRAVIS	$92.00
10/02/24	736238	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4817	BALL, ANDREW	$340.00
10/02/24	736239	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5952	BARTCZAK, ANDREW	$340.00
10/02/24	736242	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7337	BECK, JOSHUA	$125.00
10/02/24	736245	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4815	BOROWIAK, MARK	$340.00
10/02/24	736249	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54731	CENTKO, DOMINIC JOH	$325.00
10/02/24	736250	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52030	CHEN, YIFU	$340.00
10/02/24	736251	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7352	CONGER, MIKE	$340.00
10/02/24	736253	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54659	CRAWFORD, PETER	$82.00
10/02/24	736254	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	11256	DANIEL, THOMAS A	$110.00
10/02/24	736255	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52525	DONOHOO, TIMOTHY	$340.00
10/02/24	736263	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50871	HABCHANE, SAID	$740.00
10/02/24	736264	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$720.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/02/24	736265	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55287	HANSEN, LISA	$255.00
10/02/24	736266	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54662	HICKS, JOSHUA	$428.00
10/02/24	736267	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F0898	HIRSCH, JAMES	$70.00
10/02/24	736268	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4392	HOFSTEDT, JASON	$85.00
10/02/24	736269	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50801	HONNOLD, MARK T	$170.00
10/02/24	736270	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55265	HUFFMAN, TIMOTHY	$89.00
10/02/24	736271	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54601	HURD, CHARLES A	$89.00
10/02/24	736276	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52945	KASE, MARK	$340.00
10/02/24	736278	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53650	KLUEMPKE, KIRK JAME	$400.00
10/02/24	736279	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54634	KOWSARI, ALIREZA	$140.00
10/02/24	736281	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54879	LAMPRON, BENJAMIN	$178.00
10/02/24	736283	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55241	LAWAL, LEON BENEDIC	$101.00
10/02/24	736284	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F1561	LEDER, JARROD	$250.00
10/02/24	736285	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0060	LUNDSTROM, WAYNE	$89.00
10/02/24	736288	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53600	MCCANN, JAMES	$340.00
10/02/24	736289	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52887	MCKEEFRY, JEFFREY	$340.00
10/02/24	736290	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5626	MEAD, RONALD DAVID	$89.00
10/02/24	736292	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54618	MERRY, VANESSA ANNE	$480.00
10/02/24	736295	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5625	MILLER, JEREMIAH	$125.00
10/02/24	736301	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D5465	OLSON, MATT	$125.00
10/02/24	736302	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54667	PEREZ, CHRISTIAN	$340.00
10/02/24	736303	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55293	POWELL, LOUIS JOHN	$178.00
10/02/24	736304	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F1481	PUGH, SETH	$89.00
10/02/24	736308	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5050	SACKETT, TOBIAS	$89.00
10/02/24	736310	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5160	SHERMAN, JULIE	$400.00
10/02/24	736311	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5490	SHUTTE, PETER	$178.00
10/02/24	736312	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2473	SKOCHENSKI, BRYAN	$89.00
10/02/24	736313	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53647	SMITH, ADAM	$250.00
10/02/24	736314	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53004	SOYOMBO, SOYEMI	$340.00
10/02/24	736318	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10988	STEPHAN, THOMAS R J	$125.00
10/02/24	736319	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5681	SULLWOLD, MIKE	$89.00
10/02/24	736321	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4872	TENGWALL, CHRIS	$178.00
10/02/24	736324	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52936	VAN RIESSEN, EDWIN	$340.00
10/02/24	736325	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5770	WALTON, AARON	$267.00
10/02/24	736326	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7292	WALZ, RON	$340.00
10/02/24	736327	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54603	WHITSON, JEFFREY C	$89.00
10/02/24	736328	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4892	WINKELMANN, DONDI	$89.00
10/02/24	736329	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50856	WRIGHT, BRAD	$125.00
10/02/24	736332	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55273	ZIEDAN, MOHAMED	$340.00
10/02/24	736334	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5740	ZRUST, DAN	$82.00
10/02/24	P405765	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$1,940.00
10/02/24	P405778	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	F5552	POTENZA SPORTS LTD	$3,000.00
10/02/24	V8008615	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A4163	BISSONETTE, ROBERT	$89.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/02/24	V8008626	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52898	DRISTE, BRIAN	$85.00
10/02/24	V8008627	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50973	EVENSON, CHAD	$250.00
10/02/24	V8008632	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	55268	GEER, JASON EDWARD	$340.00
10/02/24	V8008636	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	$369.93
10/02/24	V8008644	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1623	KOCKELMAN, DEAN	$250.00
10/02/24	V8008653	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$1,080.00
10/02/24	V8008656	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	$3,510.00
10/02/24	V8008680	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53161	TREADWAY, RACHEL R	$164.00
10/02/24	V8008683	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F1578	WARREN, MICHELE	$340.00
10/02/24	V8008684	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F4645	WEIS, SCOTT	$178.00
10/02/24	V8008689	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3626	ZELENAK, MARK	$89.00
10/09/24	736346	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55300	ADAM, JAVED	$85.00
10/09/24	736347	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7503	AHLQUIST, TRAVIS	$82.00
10/09/24	736350	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53773	ANDERSON, JUNE I	$20.00
10/09/24	736353	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55291	BOMGARDNER, GENE LE	$70.00
10/09/24	736354	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4815	BOROWIAK, MARK	$170.00
10/09/24	736355	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54671	BRYAN-JEFFRIES, ALY	$89.00
10/09/24	736356	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10377	CANHAM, CRAIG	$500.00
10/09/24	736364	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52898	DRISTE, BRIAN	$85.00
10/09/24	736368	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F6041	FERGUS, DAVID	$85.00
10/09/24	736370	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7395	FRANTA, TOM	$125.00
10/09/24	736371	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55303	HADZIC, BERNES	$62.00
10/09/24	736373	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$360.00
10/09/24	736374	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52458	HARRIS, PAUL ALLEN	$70.00
10/09/24	736375	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	A1510	HERDER, JAMES	$70.00
10/09/24	736376	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4392	HOFSTEDT, JASON	$85.00
10/09/24	736378	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50801	HONNOLD, MARK T	$85.00
10/09/24	736385	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55228	KAVI, KODJO E	$170.00
10/09/24	736386	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54569	KIM, JAEWON	$170.00
10/09/24	736387	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53650	KLUEMPKE, KIRK JAME	$85.00
10/09/24	736388	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53640	KLUEMPKE, NOLAN JAM	$170.00
10/09/24	736389	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54634	KOWSARI, ALIREZA	$210.00
10/09/24	736390	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55241	LAWAL, LEON BENEDIC	$70.00
10/09/24	736391	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	A4879	LITFIN, TIM	$125.00
10/09/24	736392	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3558	MANDILE, RICHARD JA	$100.00
10/09/24	736403	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50827	NORDLING, AARON	$125.00
10/09/24	736404	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$240.00
10/09/24	736405	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55304	ONDREY, MATTHEW THO	$89.00
10/09/24	736408	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5537	PAPKE, MATTHEW	$125.00
10/09/24	736409	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53337	PARKER, STEPHEN	$83.00
10/09/24	736415	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5242	RISDALL, PAUL	$170.00
10/09/24	736416	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52343	RUPP, JAY	$750.00
10/09/24	736417	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54765	SCHOEN, MATTHEW	$82.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/09/24	736423	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55294	TALKACHOU, ARKADZI	$85.00
10/09/24	736428	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52919	UNIVERSITY OF MINNE	$450.00
10/09/24	736431	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7292	WALZ, RON	$170.00
10/09/24	736432	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55305	WEBERG, CONOR	$170.00
10/09/24	736434	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53869	WRIGHT, NEVAEH	$70.00
10/09/24	736435	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52186	ZAMZOW, JEFF	$125.00
10/09/24	736436	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55273	ZIEDAN, MOHAMED	$170.00
10/09/24	P405785	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$88.00
10/09/24	V8008703	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50186	BUNCE BACKYARD PROD	$1,650.00
10/09/24	V8008718	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51175	GROEBNER, LINDA	$92.00
10/09/24	V8008720	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	$912.33
10/09/24	V8008722	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1944	HILGER, MERRY	$170.00
10/09/24	V8008723	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51448	IHEALTH	$1,327.50
10/09/24	V8008733	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51299	KICKERS FC	$912.00
10/09/24	V8008734	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1623	KOCKELMAN, DEAN	$89.00
10/09/24	V8008736	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F4802	LARSON, JAMES B	$125.00
10/09/24	V8008746	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$810.00
10/09/24	V8008747	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A0751	METROPOLITAN COURIE	$2,885.14
10/09/24	V8008750	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	$2,376.00
10/09/24	V8008769	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53614	RICHARD, PHILLIP G	$125.00
10/09/24	V8008772	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	55309	ROMAKER, DAVID E JR	$125.00
10/09/24	V8008773	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54847	ROTHENBACHER-SCHMIT	$167.00
10/09/24	V8008775	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3285	SAVE A LIFE CORP	$825.00
10/09/24	V8008776	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A4143	SCHNEIDER, MICHELLE	$70.00
10/09/24	V8008781	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54582	SMITH, PAMELA	$500.00
10/09/24	V8008782	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54605	SOCIAL CLUB SIMPLE	$75.00
10/09/24	V8008787	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52495	TIMM, AMY L	$900.00
10/09/24	V8008788	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5643	TOP TIER	$160.00
10/09/24	V8008791	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53161	TREADWAY, RACHEL R	$164.00
10/09/24	V8008794	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5646	WEBER, JASON	$125.00
10/16/24	736439	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4817	BALL, ANDREW	$170.00
10/16/24	736449	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5650	DAHL, DENIS	$89.00
10/16/24	736453	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55313	ENGHOLM, ROSHAN	$70.00
10/16/24	736455	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5499	FIEBIGER, ROLF	$356.00
10/16/24	736457	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53641	FLOWERS, CHRISTOPHE	$70.00
10/16/24	736459	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52044	GEORGAKOPOULOS, TES	$100.00
10/16/24	736460	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50875	GOTHMANN, AARON	$125.00
10/16/24	736461	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50871	HABCHANE, SAID	$85.00
10/16/24	736462	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55324	HACHEM, DRISS	$85.00
10/16/24	736463	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55320	HARRIS, BRIAN JAMES	$89.00
10/16/24	736464	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54662	HICKS, JOSHUA	$178.00
10/16/24	736465	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55265	HUFFMAN, TIMOTHY	$89.00
10/16/24	736466	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55311	JOHNSON, RYAN LAWRE	$70.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	736471	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50838	LONNEE, MITCH STEVE	$89.00
10/16/24	736472	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0060	LUNDSTROM, WAYNE	$89.00
10/16/24	736473	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	07396	LYNDE & MCLEOD INC	$645.00
10/16/24	736476	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3558	MANDILE, RICHARD JA	$85.00
10/16/24	736480	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54618	MERRY, VANESSA ANNE	$420.00
10/16/24	736484	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$100.00
10/16/24	736485	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2556	NYGAARD, SCOTT	$89.00
10/16/24	736486	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55304	ONDREY, MATTHEW THO	$89.00
10/16/24	736489	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5537	PAPKE, MATTHEW	$125.00
10/16/24	736490	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2877	POGATCHNIK, DEAN	$89.00
10/16/24	736492	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55293	POWELL, LOUIS JOHN	$89.00
10/16/24	736496	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55319	RUELLE, MICAH	$232.00
10/16/24	736497	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5696	SCHMID, BRIAN	$89.00
10/16/24	736499	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2473	SKOCHENSKI, BRYAN	$89.00
10/16/24	736508	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5770	WALTON, AARON	$89.00
10/16/24	736509	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54851	WASSER, JAMIE NICOL	$450.00
10/16/24	736510	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4905	WELLS, BRANDON	$1,700.00
10/16/24	P405814	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	$4,548.00
10/16/24	P405823	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	F2809	KIDCREATE STUDIO	$150.00
10/16/24	V8008819	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	18528	FINKEN WATER INC	$60.23
10/16/24	V8008836	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51299	KICKERS FC	$1,056.00
10/16/24	V8008837	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2800	KIDZART	$450.00
10/16/24	V8008838	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1623	KOCKELMAN, DEAN	$178.00
10/16/24	V8008842	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3218	LITFIN, NICHOLAS	$125.00
10/16/24	V8008845	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1548	MALLEY, DAVID L	$70.00
10/16/24	V8008858	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53614	RICHARD, PHILLIP G	$125.00
10/16/24	V8008861	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A4143	SCHNEIDER, MICHELLE	$70.00
10/16/24	V8008865	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54582	SMITH, PAMELA	$500.00
10/16/24	V8008873	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52495	TIMM, AMY L	$1,144.00
10/16/24	V8008875	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1968	WALKER, STEVE	$89.00
10/16/24	V8008876	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5646	WEBER, JASON	$125.00
10/21/24	V1006518	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	17694	DISH	$288.20
10/23/24	736522	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7503	AHLQUIST, TRAVIS	$82.00
10/23/24	736523	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53773	ANDERSON, JUNE I	$30.00
10/23/24	736525	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53927	AVANT GARB FASHIONS	$500.00
10/23/24	736530	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55234	BRAGER, RYAN	$89.00
10/23/24	736531	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54671	BRYAN-JEFFRIES, ALY	$89.00
10/23/24	736536	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54731	CENTKO, DOMINIC JOH	$290.00
10/23/24	736539	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	11256	DANIEL, THOMAS A	$110.00
10/23/24	736540	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7324	DETERMAN, ROBERT	$89.00
10/23/24	736547	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5499	FIEBIGER, ROLF	$178.00
10/23/24	736553	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54640	HALBUR, CAROLYN ANN	$80.00
10/23/24	736555	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$120.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/23/24	736556	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55331	HENRY, GINA	$120.00
10/23/24	736557	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55265	HUFFMAN, TIMOTHY	$356.00
10/23/24	736558	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5916	IKI INC	$147.00
10/23/24	736562	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53200	LIBRARY COMPUTER TU	$140.00
10/23/24	736573	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$120.00
10/23/24	736574	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4842	ONDREY, JAMES	$125.00
10/23/24	736575	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F0187	ONDREY, JOHN	$125.00
10/23/24	736581	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4478	SAFEWAY DRIVING SCH	$14,340.00
10/23/24	736582	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52916	SELENSKI, TIM	$89.00
10/23/24	736584	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5490	SHUTTE, PETER	$125.00
10/23/24	736585	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2473	SKOCHENSKI, BRYAN	$89.00
10/23/24	736588	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5681	SULLWOLD, MIKE	$178.00
10/23/24	736592	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5770	WALTON, AARON	$125.00
10/23/24	736594	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52186	ZAMZOW, JEFF	$125.00
10/23/24	V8808890	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50444	BARNES, MIKE	$267.00
10/23/24	V8808909	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F4180	ENGINEERING FOR KID	$2,400.00
10/23/24	V8808918	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	$766.10
10/23/24	V8808919	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54414	HANSON SPORTS LLC	$2,079.00
10/23/24	V8808922	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	10649	HIESTAND, DEBORAH	$70.00
10/23/24	V8808933	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2800	KIDZART	$1,054.00
10/23/24	V8808940	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	$540.00
10/23/24	V8808942	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	$1,383.00
10/23/24	V8808944	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	55325	N1 MOTION	$480.00
10/23/24	V8808960	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54605	SOCIAL CLUB SIMPLE	$105.00
10/23/24	V8808962	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50675	ST GEORGE, PAUL	$89.00
10/23/24	V8808967	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5643	TOP TIER	$370.00
10/23/24	V8808968	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53161	TREADWAY, RACHEL R	$82.00
10/30/24	736617	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5499	FIEBIGER, ROLF	$178.00
10/30/24	736620	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50953	FRANCZAK, JOHN	$89.00
10/30/24	736621	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53652	GIBBS, SEAN C	$170.00
10/30/24	736624	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	$360.00
10/30/24	736633	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54891	JOHNSON, HOLLY	$90.00
10/30/24	736634	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F0069	M&D SPORTS SERVICES	$432.00
10/30/24	736635	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3558	MANDILE, RICHARD JA	$70.00
10/30/24	736636	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	A0373	MAPLE GROVE PARK &	$2,567.50
10/30/24	736637	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55334	MCKEEVER, JOEL	$62.00
10/30/24	736650	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50896	NEJAD, REZA	$85.00
10/30/24	736652	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	$160.00
10/30/24	736653	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2556	NYGAARD, SCOTT	$89.00
10/30/24	736654	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55304	ONDREY, MATTHEW THO	$125.00
10/30/24	736658	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55342	PEREZ CANALES, HUGO	$170.00
10/30/24	736659	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54667	PEREZ, CHRISTIAN	$170.00
10/30/24	736668	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55345	SONNEK, MARCENE	$120.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/30/24	736677	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7397	MN DEPARTMENT OF CO	$909.77
10/30/24	P405861	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	F5552	POTENZA SPORTS LTD	$3,000.00
10/30/24	V8809001	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	$847.39
10/30/24	V8809017	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	$1,839.00
10/30/24	V8809035	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53718	RYBACHENOK, YELENA	$630.00
10/30/24	V8809037	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	D2460	SCHAFER, KEVIN	$89.00
10/30/24	V8809051	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	D4334	WEIMERSKIRCH, MIKE	$350.00
10/31/24	V1006585	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	A0256	DELTA DENTAL PLAN	$10,356.51
10/31/24	V1006587	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	54208	UMR, INC	$114,174.07
				300 Purchased Services Subtotal			**$3,034,578.25**
10/02/24	736248	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	$410.49
10/02/24	736256	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$2,099.67
10/02/24	736257	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54974	EDWARD DON & COMPAN	$10,287.63
10/02/24	736287	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	F2269	MARSHALL MEMO	$150.00
10/02/24	736316	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	07705	STAR TRIBUNE	$89.65
10/02/24	P405777	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	17682	MIDWEST BUS PARTS I	$416.25
10/02/24	P405784	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$18,259.30
10/02/24	V8008610	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$787.00
10/02/24	V8008617	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09479	BLICK ART MATERIALS	$395.06
10/02/24	V8008629	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15734	FRANZ REPROGRAPH DB	$421.41
10/02/24	V8008645	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	$51.28
10/02/24	V8008670	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00355	SCHOOL HEALTH SUPPL	$728.87
10/02/24	V8008671	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$147.02
10/02/24	V8008674	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	16878	STAGE ACCENTS	$1,350.24
10/04/24	V5024895	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22423	JENNIFER AJSENBERG	$37.86
10/04/24	V5024899	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E16833	EILEEN E BAKER	$116.70
10/04/24	V5024904	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E29578	MEGHAN E BOOKE	$55.56
10/04/24	V5024913	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22812	REBECCA A FAATZ	$98.47
10/04/24	V5024918	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E13679	NANCY L GOETTL	$32.40
10/04/24	V5024920	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27059	JAMES GREELEY	$29.23
10/04/24	V5024924	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33713	THERESA M JACKSON	$36.58
10/04/24	V5024926	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E30226	YOLANDA JONES	$29.53
10/04/24	V5024928	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22170	KATE MARIE KALLEVIG	$18.08
10/04/24	V5024937	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	$127.35
10/04/24	V5024947	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E17262	LAURA ANN PETERSON	$68.40
10/04/24	V5024949	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E17445	TRACEY LEE GARRIDO	$65.44
10/04/24	V5024957	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	$303.42
10/04/24	V5024959	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E34431	AUBREY R THOREN	$200.00
10/04/24	V5024966	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E25860	BOBBI J LASTOVICH	$62.45
10/04/24	V5024967	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27770	KENYARI A WRIGHT	$70.59
10/04/24	V5024969	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22129	SARA M YONAK	$107.86
10/09/24	736357	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	$79.84
10/09/24	736363	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	08336	DRAMATISTS PLAY SER	$431.05

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/09/24	736365	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$1,595.61
10/09/24	736366	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54974	EDWARD DON & COMPAN	$9,574.55
10/09/24	736367	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	55005	FASTSIGNS OF MAPLE	$110.48
10/09/24	736411	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	04892	POSITIVE PROMOTIONS	$400.95
10/09/24	P405786	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00130	ANCHOR PAPER COMPAN	$1,972.95
10/09/24	P405789	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$101.69
10/09/24	P405790	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	$346.14
10/09/24	V8008692	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$120.00
10/09/24	V8008694	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15786	ANDERSON'S	$274.18
10/09/24	V8008705	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	12799	CASAS	$15.00
10/09/24	V8008713	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	04921	EMI AUDIO	$542.68
10/09/24	V8008726	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17401	INNOVATIVE OFFICE S	$288.74
10/09/24	V8008731	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18516	KAPCO BOOK PROTECTI	$152.00
10/09/24	V8008749	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09737	MINNEAPOLIS OXYGEN	$106.21
10/09/24	V8008760	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	26568	OFFICE LIQUIDATORS	$1,028.00
10/09/24	V8008767	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	02381	REALLY GOOD STUFF	$28.49
10/09/24	V8008778	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$337.10
10/09/24	V8008793	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15270	VIKING ELECTRIC	$1,001.08
10/16/24	736448	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	A1948	CUB FOODS BP	$26.86
10/16/24	736451	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54974	EDWARD DON & COMPAN	$186.75
10/16/24	736452	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	04921	EMI AUDIO	$542.68
10/16/24	736491	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	04892	POSITIVE PROMOTIONS	$1,163.01
10/16/24	736493	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	26560	PTM DOCUMENT SYSTEM	$604.40
10/16/24	P405819	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	F5765	CRISIS PREVENTION I	$1,866.87
10/16/24	P405825	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	05007	SCHOOLMATE & STUDEN	$85.25
10/16/24	P405829	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$23,875.47
10/16/24	V8008820	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18578	FLAGSHIP RECREATION	$138.00
10/16/24	V8008821	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15734	FRANZ REPROGRAPH DB	$1,975.14
10/16/24	V8008826	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$99.50
10/16/24	V8008853	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08447	NYSTROM PUBLISHING	$14,160.07
10/16/24	V8008863	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$20.78
10/16/24	V8008867	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	F6113	ST CROIX RECREATION	$313.95
10/18/24	V5025017	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E35283	KAREN A BYBOTH	$31.63
10/18/24	V5025029	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33358	ELEANOR K CHOVAN	$51.21
10/18/24	V5025047	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E34750	GRACE M DUCOSIN	$200.00
10/18/24	V5025080	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E18203	RHONDA K GREIFF	$82.46
10/18/24	V5025142	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E18706	COURTNEY ANN KNUTSO	$150.00
10/18/24	V5025143	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E18927	DONNA L KNUTSON	$29.90
10/18/24	V5025171	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	$180.01
10/18/24	V5025177	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E17413	JENNIFER MAHNKE	$107.73
10/18/24	V5025232	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33867	MAKAYLA R PAULSON	$15.00
10/18/24	V5025287	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	$65.02
10/21/24	V1006526	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0033	US BANK CARD COMMED	$352.45

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/21/24	V1006527	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$425.23
10/21/24	V1006533	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0029	US BANK CARD DTHRON	$5.49
10/21/24	V1006538	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	$245.47
10/21/24	V1006539	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0060	US BANK CARD FACE	$515.13
10/21/24	V1006540	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0089	US BANK CARD FBKIDS	$45.99
10/21/24	V1006541	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$1,015.66
10/21/24	V1006544	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$824.33
10/21/24	V1006546	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0076	US BANK CARD JMACCA	$23.99
10/21/24	V1006547	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$1,681.88
10/21/24	V1006548	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0100	US BANK CARD JPHENO	$451.14
10/21/24	V1006554	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$58.44
10/21/24	V1006555	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$110.92
10/21/24	V1006558	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$1,364.05
10/21/24	V1006562	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$22,319.02
10/21/24	V1006563	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$5,861.25
10/21/24	V1006565	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$8,116.68
10/21/24	V1006566	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$17,145.05
10/23/24	736542	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	$3,266.21
10/23/24	736550	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	55285	FREENOTES HARMONY P	$276.30
10/23/24	736568	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	D1176	SPECIAL SCHOOL DIST	$297.00
10/23/24	736579	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	20028	RED WING SHOE STORE	$186.99
10/23/24	P405832	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	08889	BARNES & NOBLE	$116.73
10/23/24	P405848	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	01996	SCHOLASTIC BOOK FAI	$1,286.88
10/23/24	V8808886	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	$90.00
10/23/24	V8808913	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22068	FUN EXPRESS LLC	$338.86
10/23/24	V8808934	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	$141.52
10/23/24	V8808970	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	12760	VARITRONICS	$100.00
10/23/24	V8808973	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15270	VIKING ELECTRIC	$1,194.38
10/30/24	736609	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	$20.59
10/30/24	736616	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	00619	FERRELLGAS	$286.88
10/30/24	736641	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	D1176	SPECIAL SCHOOL DIST	$118.80
10/30/24	736642	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	A5418	MINNESOTA COMMUNITY	$50.00
10/30/24	736656	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	D8265	OSH FOOTBALL BOOSTE	$159.00
10/30/24	P405849	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	16894	BARCODES LLC	$217.94
10/30/24	P405853	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$33.82
10/30/24	P405856	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$1,686.72
10/30/24	P405867	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	$21,752.95
10/30/24	V8809005	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17401	INNOVATIVE OFFICE S	$660.00
10/30/24	V8809026	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	26568	OFFICE LIQUIDATORS	$79.00
10/30/24	V8809033	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	02381	REALLY GOOD STUFF	$436.95
10/30/24	V8809040	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$44.13
10/30/24	V8809050	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15270	VIKING ELECTRIC	$667.50
10/09/24	736420	Vendor Check	402 APPAREL	400 Supplies & Materials	F3789	SOTA SHOP	$1,744.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/09/24	736422	Vendor Check	402 APPAREL	400 Supplies & Materials	12711	TAHO SPORTSWEAR INC	$7,204.50
10/09/24	V8008768	Vendor ACH	402 APPAREL	400 Supplies & Materials	25198	REBYL SPORTS	$838.75
10/21/24	V1006556	Electronic Wire Transfer	402 APPAREL	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	$504.50
10/21/24	V1006558	Electronic Wire Transfer	402 APPAREL	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$2,000.75
10/23/24	P405838	Epayable	402 APPAREL	400 Supplies & Materials	51439	GAME ONE	$4,837.88
10/02/24	736305	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	51721	RON CLARK ACADEMY I	$1,800.00
10/02/24	736323	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	03415	UNIVERSITY OF OREGO	$5,500.00
10/02/24	V8008654	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	07882	MID-AMERICA BUSINES	$1,070.00
10/02/24	V8008678	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	51457	T-MOBILE USA INC	$3,000.00
10/09/24	V8008705	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	12799	CASAS	$1,440.00
10/16/24	V8008828	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	26561	HIGH POINT NETWORKS	$860.63
10/16/24	V8008866	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	53197	SOURCEWELL	$10,200.00
10/21/24	V1006555	Electronic Wire Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$2,821.00
10/23/24	736564	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	52776	MAILGUN TECHNOLOGIE	$12,250.26
10/23/24	V8808912	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$219.99
10/30/24	736660	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	26548	RAPTOR TECHNOLOGIES	$2,270.00
10/30/24	V8809048	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	51457	T-MOBILE USA INC	$3,000.00
10/02/24	736261	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52248	GIMKIT INC	$680.00
10/02/24	736286	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	50351	MACMILLAN HOLDINGS	$5,390.00
10/02/24	736296	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	A3533	MINITEX	$1,740.97
10/02/24	736306	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55178	RSCHOOLTODAY VNN	$3,238.00
10/02/24	736322	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53431	THEMES & VARIATIONS	$400.00
10/02/24	736333	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18830	ZONES OF REGULATION	$360.00
10/02/24	P405775	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	$268.66
10/02/24	P405781	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	F4836	STARFALL EDUCATION	$355.00
10/02/24	V8008676	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53372	THE INSTITUTE FOR A	$375.00
10/02/24	V8008682	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20087	W W NORTON & COMPAN	$319.75
10/09/24	736358	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	22127	CHIEF ARCHITECT SOF	$1,575.00
10/09/24	736400	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55288	MOBYMAX EDUCATION L	$209.00
10/09/24	736407	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	00493	OXFORD UNIVERSITY P	$657.33
10/09/24	P405792	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20000	ESGI SOFTWARE	$1,230.00
10/09/24	P405794	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	51254	LITERACY RESOURCES	$89.00
10/09/24	V8008691	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54850	95 PERCENT GROUP LL	$145.80
10/09/24	V8008710	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	03472	DISCOVERY EDUCATION	$1,375.00
10/09/24	V8008716	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54561	GALE	$300.00
10/09/24	V8008727	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18609	IXL LEARNING INC	$1,511.00
10/09/24	V8008741	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	09025	MASTER TEACHER	$1,375.00
10/09/24	V8008756	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	09234	NEW READERS PRESS	$1,325.00
10/09/24	V8008774	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20106	S/P2	$399.00
10/16/24	736498	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20014	SCREENPAL	$240.00
10/16/24	V8008801	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20136	AMERICAN READING CO	$9,000.00
10/16/24	V8008809	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	16786	BRAINPOP	$2,878.50
10/21/24	V1006555	Electronic Wire Transfer	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$1,724.99

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/23/24	736533	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55315	BYTESPEED LLC	$560.00
10/23/24	736535	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52229	CENTERVENTION	$600.00
10/23/24	736572	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	01723	NATL ASSOC OF SCHOO	$424.00
10/23/24	P405836	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20000	ESGI SOFTWARE	$386.00
10/23/24	P405844	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	$396.00
10/23/24	V8808899	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$6,450.00
10/23/24	V8808902	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52818	CHARACTERSTRONG LLC	$5,397.30
10/23/24	V8808930	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18609	IXL LEARNING INC	$42,998.00
10/30/24	736611	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	05695	DATA RECOGNITION CO	$2,580.00
10/30/24	736671	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52109	THE DIGITAL SLP LLC	$1,969.00
10/30/24	P405858	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	$2,364.00
10/30/24	P405862	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	08371	READ NATURALLY INC	$920.00
10/30/24	V8808998	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$439.98
10/30/24	V8809004	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53201	HONEST GAME CORPORA	$3,000.00
10/02/24	736317	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	$704.00
10/02/24	V8008637	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$855.34
10/09/24	736421	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	$123.20
10/23/24	736587	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	$320.00
10/23/24	V8808888	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	$3,050.35
10/23/24	V8808921	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	$2,469.12
10/30/24	736669	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	$409.60
10/30/24	V8808981	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	$1,586.81
10/02/24	736262	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	04339	GOODWAY TOOLS CORPO	$2,397.55
10/02/24	736291	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$640.29
10/02/24	P405771	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$1,166.91
10/02/24	P405772	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$280.19
10/02/24	P405773	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	$843.66
10/02/24	V8008618	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$529.40
10/02/24	V8008625	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$112.22
10/02/24	V8008628	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$111.54
10/02/24	V8008634	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00190	GRAINGER	$24.66
10/02/24	V8008657	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	$520.95
10/02/24	V8008658	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	$259.96
10/02/24	V8008675	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	$425.80
10/09/24	736359	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	55255	CRAFTMASTER HARDWAR	$2,310.00
10/09/24	736426	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09696	TWIN CITY HARDWARE	$181.13
10/09/24	P405793	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$176.73
10/09/24	P405795	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$138.55
10/09/24	P405796	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	$420.61
10/09/24	P405811	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00390	TOLL GAS & WELDING	$76.50
10/09/24	V8008700	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$450.21
10/09/24	V8008708	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$138.63
10/16/24	736458	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17429	FRA-DOR INC	$152.64

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	736479	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$179.84
10/16/24	736505	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09696	TWIN CITY HARDWARE	$223.72
10/16/24	P405817	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS BULB	$824.77
10/16/24	P405821	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$142.51
10/16/24	P405822	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$206.83
10/16/24	P405826	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00390	TOLL GAS & WELDING	$12.75
10/16/24	V8008817	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$96.24
10/16/24	V8008827	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	$219.60
10/16/24	V8008850	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	$494.92
10/16/24	V8008852	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	$89.50
10/21/24	V1006527	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	-$504.27
10/21/24	V1006528	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0024	US BANK CARD CWOKSO	$86.35
10/21/24	V1006549	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0023	US BANK CARD JSCHLO	$725.54
10/21/24	V1006557	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0022	US BANK CARD MAINTE	$2,063.34
10/21/24	V1006562	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$662.41
10/21/24	V1006565	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$513.27
10/23/24	736549	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17429	FRA-DOR INC	$133.56
10/23/24	736567	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$1,409.66
10/23/24	736590	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09696	TWIN CITY HARDWARE	$368.80
10/23/24	P405839	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	04382	GOLDEN VALLEY SUPPL	$240.00
10/23/24	P405840	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	$4,464.64
10/23/24	P405841	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$1,602.45
10/23/24	P405846	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	18784	NORTHWEST LIGHTING	$177.00
10/23/24	V8808893	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$396.25
10/23/24	V8808895	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	$815.73
10/23/24	V8808906	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	$395.47
10/23/24	V8808911	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$121.50
10/23/24	V8808963	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	$1,760.19
10/23/24	V8808973	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$1,621.30
10/30/24	736638	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$776.84
10/30/24	P405856	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07053	HILLYARD FLOOR CARE	$1,602.45
10/30/24	P405860	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	18784	NORTHWEST LIGHTING	$65.00
10/30/24	V8808986	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	$225.62
10/30/24	V8808988	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	$861.69
10/30/24	V8808996	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	$71.51
10/30/24	V8809029	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51251	QUALE COMPANIES	$940.96
10/30/24	V8809043	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	$615.69
10/30/24	V8809050	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	$452.39
10/02/24	P405780	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	00351	SCHMITT MUSIC	$29.00
10/02/24	V8008610	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$82.00
10/02/24	V8008613	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	51769	APOLLO WATER SERVIC	$5,518.60
10/02/24	V8008614	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$145.99
10/02/24	V8008661	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$1,959.55

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/09/24	P405797	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	00207	HOBART CORP	$1,934.18
10/09/24	V8008692	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$516.00
10/09/24	V8008763	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$1,583.44
10/09/24	V8008766	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$4,595.96
10/16/24	V8008798	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$66.00
10/21/24	V1006555	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$10.42
10/21/24	V1006565	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	$801.25
10/23/24	P405842	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	00207	HOBART CORP	$645.16
10/23/24	V8808886	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	$358.00
10/23/24	V8808889	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$973.65
10/23/24	V8808946	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	$1,517.83
10/23/24	V8808949	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$1,342.00
10/23/24	V8808972	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	50528	VIKING COMPUTER PAR	$154.00
10/30/24	V8809028	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	$2,936.21
10/02/24	736261	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	52248	GIMKIT INC	$320.00
10/02/24	736309	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	51296	SCHOLASTIC INC	$231.35
10/02/24	736316	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07705	STAR TRIBUNE	$179.30
10/02/24	P405780	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$770.31
10/02/24	P405782	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	12744	THERAPY SHOPPE	$80.97
10/02/24	V8008614	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$548.89
10/02/24	V8008617	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$350.92
10/02/24	V8008620	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	$402.69
10/02/24	V8008630	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18821	FUN & FUNCTION	$338.86
10/02/24	V8008633	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$381.52
10/02/24	V8008635	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$288.00
10/02/24	V8008643	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07522	KENDALL HUNT PUBLIS	$142.81
10/02/24	V8008645	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$1,175.21
10/02/24	V8008646	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	12415	LEARNING RESOURCES	$192.93
10/02/24	V8008655	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	$1,665.50
10/02/24	V8008666	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04446	RIO GRANDE	$549.90
10/02/24	V8008669	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	$619.36
10/02/24	V8008671	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$188.07
10/02/24	V8008673	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	05687	SNA SPORTS GROUP LL	$387.00
10/04/24	V5024909	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E31484	LAURA C COULTER	$100.00
10/04/24	V5024910	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E29668	ALLISON CROWELL	$16.66
10/04/24	V5024915	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E25183	SEAN W FISHER	$99.50
10/04/24	V5024916	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E18883	MOLLY BOTTIGER FOLE	$54.25
10/04/24	V5024921	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E34312	HANNAH C HATHCOCK	$54.00
10/04/24	V5024923	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E30984	GRACE H FEY	$32.39
10/04/24	V5024927	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E29772	RICARDO T JONES	$109.14
10/04/24	V5024936	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27546	STEVEN D LONGLEY	$19.43
10/04/24	V5024938	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33543	MARY E LUNA	$50.00
10/04/24	V5024960	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27799	ANDREA J TOOLEY	$38.85

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/24	V5024965	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E16131	SHANON WHITESIDE	$48.93
10/09/24	736401	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54966	NAPA AUTO PARTS	$152.69
10/09/24	736407	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	00493	OXFORD UNIVERSITY P	$4,060.49
10/09/24	P405787	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$27.66
10/09/24	P405789	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$1,603.06
10/09/24	P405790	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00131	DEMCO	$66.92
10/09/24	P405799	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	D0655	MINNESOTA HISTORICA	$114.00
10/09/24	P405803	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	15946	ROCHESTER 100 INC	$76.00
10/09/24	P405809	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$995.19
10/09/24	P405810	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	12744	THERAPY SHOPPE	$66.94
10/09/24	V8008696	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	15668	BECKER'S SCHOOL SUP	$41.48
10/09/24	V8008699	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$798.20
10/09/24	V8008702	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02546	BROOKES PUBLISHING	$285.72
10/09/24	V8008717	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$1,086.86
10/09/24	V8008719	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$145.00
10/09/24	V8008721	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	54585	HARDWOODS SPECIALTY	$1,096.05
10/09/24	V8008725	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	$1,651.55
10/09/24	V8008727	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18609	IXL LEARNING INC	$1,470.25
10/09/24	V8008730	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$567.35
10/09/24	V8008735	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$223.87
10/09/24	V8008748	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00268	MIDWEST TECHNOLOGY	$395.01
10/09/24	V8008755	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00284	NASCO	$1,939.04
10/09/24	V8008771	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00516	ROCKLER WOODWORKING	$414.00
10/09/24	V8008777	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	$780.18
10/09/24	V8008778	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$601.41
10/09/24	V8008785	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	15790	TAYLOR & FRANCIS LL	$89.58
10/09/24	V8008790	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$255.76
10/16/24	736468	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	53764	KIEFER AQUATICS	$160.25
10/16/24	736487	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	00493	OXFORD UNIVERSITY P	$3,062.18
10/16/24	736502	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54680	TFD SUPPLIES	$108.40
10/16/24	P405816	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$852.64
10/16/24	P405824	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	$35.44
10/16/24	V8008800	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53256	ALTA	$301.25
10/16/24	V8008810	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	$359.49
10/16/24	V8008822	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18821	FUN & FUNCTION	$59.92
10/16/24	V8008823	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	$131.00
10/16/24	V8008826	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$170.40
10/16/24	V8008829	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	$136.74
10/16/24	V8008835	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$224.41
10/16/24	V8008839	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$113.05
10/16/24	V8008848	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	F3726	MONKEY WRENCH PRODU	$1,235.40
10/16/24	V8008857	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02381	REALLY GOOD STUFF	$42.74
10/16/24	V8008862	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	$357.12

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	V8008863	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$897.50
10/16/24	V8008874	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	$201.76
10/18/24	V5025063	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27800	TERRA M FAVILLA	$29.00
10/18/24	V5025094	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23277	BERNADETTE MARIE HE	$172.21
10/18/24	V5025102	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E28200	HEATHER K HJELMSTAD	$100.00
10/18/24	V5025124	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E28959	STEPHANIE M JOHNSON	$24.95
10/18/24	V5025169	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27546	STEVEN D LONGLEY	$9.65
10/18/24	V5025182	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E18232	TODD B MARTIN	$38.97
10/18/24	V5025239	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E26866	THERESA A PFEILSTIC	$23.96
10/18/24	V5025290	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E21724	SARAH E SZCZECK	$39.25
10/18/24	V5025322	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E16131	SHANON WHITESIDE	$52.32
10/21/24	V1006525	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$87.74
10/21/24	V1006533	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0029	US BANK CARD DTHRON	$53.38
10/21/24	V1006535	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0050	US BANK CARD ECFE	$30.57
10/21/24	V1006536	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0040	US BANK CARD EMANNI	$31.04
10/21/24	V1006540	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0089	US BANK CARD FBKIDS	-$23.21
10/21/24	V1006544	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$92.98
10/21/24	V1006554	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$35.97
10/21/24	V1006555	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	-$2,060.38
10/21/24	V1006558	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$6,508.76
10/21/24	V1006559	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0084	US BANK CARD MNEWEL	$88.62
10/21/24	V1006560	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0091	US BANK CARD OAKKID	$53.78
10/21/24	V1006562	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$19,122.00
10/21/24	V1006563	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$1,352.47
10/21/24	V1006564	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0017	US BANK CARD PURCHD	$504.08
10/21/24	V1006566	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$6,614.95
10/21/24	V1006567	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0092	US BANK CARD RLKIDS	$32.93
10/21/24	V1006569	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0085	US BANK CARD TFAKLI	$243.82
10/21/24	V1006571	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0095	US BANK CARD WDKIDS	$13.90
10/23/24	736544	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	55336	EDUCATIONAL INNOVAT	$89.75
10/23/24	736567	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$1,167.10
10/23/24	736571	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54966	NAPA AUTO PARTS	$159.40
10/23/24	736589	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	03679	TIME FOR KIDS	$704.00
10/23/24	P405832	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$79.90
10/23/24	P405845	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	02481	MEDCO SUPPLY	$110.95
10/23/24	V8808889	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$117.12
10/23/24	V8808913	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	$271.18
10/23/24	V8808915	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	$164.62
10/23/24	V8808920	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	54585	HARDWOODS SPECIALTY	$1,077.50
10/23/24	V8808923	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18358	HOUGHTON MIFFLIN HA	$4,466.00
10/23/24	V8808931	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53624	JOYLABZ LLC	$2,120.18
10/23/24	V8808932	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$74.80
10/23/24	V8808934	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$80.72

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/23/24	V8808935	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	12415	LEARNING RESOURCES	$83.92
10/23/24	V8808943	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	F3726	MONKEY WRENCH PRODU	$386.24
10/23/24	V8808954	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04446	RIO GRANDE	$314.49
10/23/24	V8808956	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	$68.75
10/23/24	V8808957	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$214.10
10/30/24	736599	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	06966	ALL STAR SPORTS INC	$2,090.00
10/30/24	736610	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	A1948	CUB FOODS BP	$128.33
10/30/24	736638	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	$926.11
10/30/24	736670	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54680	TFD SUPPLIES	$275.00
10/30/24	P405850	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	$713.49
10/30/24	P405853	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$184.95
10/30/24	P405854	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	05628	DISCOUNT SCHOOL SUP	$10.65
10/30/24	P405863	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	01996	SCHOLASTIC BOOK FAI	$1,194.03
10/30/24	P405864	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	12744	THERAPY SHOPPE	$896.17
10/30/24	V8808979	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53256	ALTA	$1,403.20
10/30/24	V8808984	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	$1,506.97
10/30/24	V8809000	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	$30.00
10/30/24	V8809007	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	$372.44
10/30/24	V8809008	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	$629.77
10/30/24	V8809016	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	$102.00
10/30/24	V8809018	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00284	NASCO	$950.72
10/30/24	V8809031	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52440	RAINBOW RESOURCE CE	$301.86
10/30/24	V8809034	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04446	RIO GRANDE	$1,026.46
10/30/24	V8809040	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$230.01
10/30/24	V8809044	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53940	SWEETWATER SOUND LL	$63.16
10/30/24	V8809045	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	15790	TAYLOR & FRANCIS LL	$179.80
10/02/24	736300	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	00475	NCS PEARSON INC	$2,094.22
10/02/24	736307	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	55249	RUSH NEUROBEHAVIORA	$1,194.00
10/02/24	V8008633	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	00188	GOPHER SPORT	$136.82
10/02/24	V8008647	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	15941	LEARNING WITHOUT TE	$89.10
10/02/24	V8008685	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	09731	WESTERN PSYCHOLOGIC	$367.70
10/04/24	V5024931	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E27451	JESS T KLINE	$16.29
10/04/24	V5024946	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E34350	FLORINDA PENALOZA R	$95.96
10/09/24	P405789	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$328.32
10/09/24	P405802	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	50120	RIVERSIDE INSIGHTS	$910.40
10/09/24	P405810	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	12744	THERAPY SHOPPE	$55.50
10/09/24	V8008754	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08806	MULTI-HEALTH SYSTEM	$5,020.00
10/09/24	V8008757	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	15809	NEWS 2 YOU INC	$2,199.99
10/09/24	V8008777	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	$329.68
10/16/24	736448	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A1948	CUB FOODS BP	$40.83
10/16/24	V8008803	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08294	APPLE INC	$3,000.00
10/16/24	V8008863	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	$73.18
10/16/24	V8008870	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07525	SUPER DUPER PUBLICA	$34.95

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	V8008877	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	01359	WILSON LANGUAGE TRA	$3,153.60
10/18/24	V5025252	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E30126	KIRSTIN A ROCCHIO	$34.88
10/18/24	V5025302	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E18211	LISA ANN TRUNK	$47.70
10/21/24	V1006547	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$1,479.99
10/21/24	V1006554	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$176.67
10/21/24	V1006555	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$471.41
10/21/24	V1006559	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0084	US BANK CARD MNEWEL	$630.31
10/21/24	V1006561	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0086	US BANK CARD OECPRO	$329.18
10/21/24	V1006562	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$4,495.90
10/21/24	V1006563	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$309.57
10/21/24	V1006566	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$801.32
10/23/24	V8808965	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07525	SUPER DUPER PUBLICA	$26.90
10/23/24	V8808975	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	01359	WILSON LANGUAGE TRA	$354.24
10/30/24	P405853	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$100.58
10/30/24	P405864	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	12744	THERAPY SHOPPE	$100.27
10/30/24	V8809008	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	$266.91
10/30/24	V8809019	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	05746	NORTHERN SPEECH SER	$111.37
10/30/24	V8809036	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	01000	SADDLEBACK EDUCATIO	$254.10
10/30/24	V8809038	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	$170.81
10/30/24	V8809053	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	01359	WILSON LANGUAGE TRA	$151.20
10/09/24	736433	Vendor Check	440 FUEL	400 Supplies & Materials	53992	WEX BANK	$3,824.56
10/21/24	V1006527	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	$940.01
10/21/24	V1006541	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	$46.87
10/30/24	736675	Vendor Check	440 FUEL	400 Supplies & Materials	53992	WEX BANK	$3,202.41
10/02/24	P405780	Epayable	450 MATERIALS - RESALE	400 Supplies & Materials	00351	SCHMITT MUSIC	$2,550.00
10/16/24	P405824	Epayable	450 MATERIALS - RESALE	400 Supplies & Materials	00351	SCHMITT MUSIC	$244.72
10/16/24	V8008829	Vendor ACH	450 MATERIALS - RESALE	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	$792.73
10/23/24	V8808920	Vendor ACH	450 MATERIALS - RESALE	400 Supplies & Materials	54585	HARDWOODS SPECIALTY	$3,689.20
10/02/24	736248	Vendor Check	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$5,018.51
10/04/24	V5024925	Employee Reimbursement	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	E29485	ROBERT J JOHNSON	$40.14
10/09/24	736357	Vendor Check	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$2,486.25
10/16/24	736443	Vendor Check	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$246.87
10/16/24	P405815	Epayable	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	16894	BARCODES LLC	$218.00
10/21/24	V1006543	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0059	US BANK CARD I2T2 D	$0.21
10/21/24	V1006555	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	$768.97
10/21/24	V1006562	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$163.91
10/21/24	V1006563	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC009	US BANK CARD PURCHB	$362.06
10/21/24	V1006566	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$83.29
10/23/24	736534	Vendor Check	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	$293.13
10/02/24	P405779	Epayable	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	54952	PRECISION DATA PROD	$2,913.75
10/02/24	V8008614	Vendor ACH	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$4,875.00
10/02/24	V8008648	Vendor ACH	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	15464	LIGHTSPEED TECHNOLO	$415.00
10/09/24	736424	Vendor Check	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	54680	TFD SUPPLIES	$540.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	V8008805	Vendor ACH	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$113.32
10/02/24	736286	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	50351	MACMILLAN HOLDINGS	$1,841.23
10/02/24	V8008624	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18223	CUSTOM EDUCATION SO	$4,113.60
10/02/24	V8008638	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18358	HOUGHTON MIFFLIN HA	$12,650.00
10/02/24	V8008650	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	16958	MATH LEARNING CENTE	$4,621.32
10/02/24	V8008668	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	51552	SAVVAS LEARNING COM	$4,212.00
10/02/24	V8008687	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	03796	WILLIAM H SADLIER I	$1,870.81
10/09/24	V8008691	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54850	95 PERCENT GROUP LL	$8,764.20
10/09/24	V8008693	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	20136	AMERICAN READING CO	$1,875.00
10/16/24	736438	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	52728	AMPLIFY EDUCATION I	$59,643.82
10/16/24	P405816	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	$339.60
10/16/24	V8008872	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53890	THE BULK BOOKSTORE	$588.56
10/21/24	V1006562	Electronic Wire Transfer	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$155.60
10/23/24	V8808899	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$36,225.98
10/23/24	V8808900	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53215	CEV MULTIMEDIA LLC	$1,500.00
10/23/24	V8808923	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18358	HOUGHTON MIFFLIN HA	$120.30
10/30/24	V8808989	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54560	CENGAGE LEARNING IN	$7,141.00
10/30/24	V8808994	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	18223	CUSTOM EDUCATION SO	$817.59
10/30/24	V8809012	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	16958	MATH LEARNING CENTE	$542.08
10/30/24	V8809046	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	53890	THE BULK BOOKSTORE	$570.60
10/09/24	736402	Vendor Check	461 STANDARDIZED TESTS	400 Supplies & Materials	18760	NATL STUDENT CLEARI	$2,380.00
10/09/24	V8008727	Vendor ACH	462 INSTRUCTION COMP SOFTWARE	400 Supplies & Materials	18609	IXL LEARNING INC	$993.75
10/09/24	736357	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$294.06
10/09/24	V8008695	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$1,156.64
10/16/24	736443	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$246.87
10/21/24	V1006562	Electronic Wire Transfer	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$14.90
10/23/24	736534	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$565.44
10/23/24	P405847	Epayable	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54952	PRECISION DATA PROD	$48.00
10/23/24	V8808916	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	52897	GOPHERMODS LLC	$42,727.00
10/23/24	V8808961	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	20189	SPHERO INC	$1,556.64
10/30/24	736609	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	$7,639.12
10/30/24	V8808982	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$915.75
10/02/24	V8008614	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$427.68
10/09/24	V8008695	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	15800	B & H PHOTOVIDEO	$855.36
10/23/24	736534	Vendor Check	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	$715.00
10/23/24	V8808904	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54641	CHROMEBOOKPARTS.COM	$6,074.30
10/30/24	736609	Vendor Check	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	$13,882.72
10/02/24	V8008649	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$1,385.76
10/04/24	V5024958	Employee Reimbursement	470 MEDIA RESOURCES	400 Supplies & Materials	E19193	ANNA M TEEPLE	$11.96
10/09/24	V8008714	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$990.29
10/09/24	V8008729	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	17588	JUNIOR LIBRARY GUIL	$1,056.58
10/09/24	V8008738	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$4,711.81
10/16/24	V8008808	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	50663	BOUND TO STAY BOUND	$590.19

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/16/24	V8008844	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$518.45
10/21/24	V1006558	Electronic Wire Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	$405.28
10/21/24	V1006562	Electronic Wire Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$177.34
10/23/24	V8808912	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$1,344.61
10/23/24	V8808937	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$2,627.43
10/30/24	V8808985	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53648	BOOK DEPOT INC	$343.01
10/30/24	V8808997	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	18640	FIRST BOOK	$251.08
10/30/24	V8808998	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	$665.57
10/30/24	V8809011	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	$1,983.96
10/02/24	736316	Vendor Check	489 PERIODICALS & NWSPR	400 Supplies & Materials	07705	STAR TRIBUNE	$89.65
10/09/24	V8008712	Vendor ACH	489 PERIODICALS & NWSPR	400 Supplies & Materials	09119	EBSCO	$681.00
10/16/24	736470	Vendor Check	489 PERIODICALS & NWSPR	400 Supplies & Materials	51304	SCHOOL LIBRARY JOUR	$169.00
10/23/24	736589	Vendor Check	489 PERIODICALS & NWSPR	400 Supplies & Materials	03679	TIME FOR KIDS	$275.00
10/23/24	V8808908	Vendor ACH	489 PERIODICALS & NWSPR	400 Supplies & Materials	09119	EBSCO	$684.23
10/02/24	V8008660	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$94.82
10/04/24	736345	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	55283	TACOPOLIS LLC	$2,187.50
10/04/24	V5024898	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E33529	DIANE M BAGLEY	$331.77
10/04/24	V5024916	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E18883	MOLLY BOTTIGER FOLE	$52.76
10/04/24	V5024935	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E28413	SANDRA M LINDBERG	$7.18
10/04/24	V5024944	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E32089	JACQUELYN S OELRICH	$65.97
10/04/24	V5024954	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E29053	MELISSA A SCHOOLEY	$5.18
10/04/24	V5024961	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E28927	BETH M VOS	$135.29
10/09/24	736362	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$120.24
10/09/24	P405789	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	$671.06
10/09/24	P405813	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	08279	WORLD'S FINEST CHOC	$370.00
10/09/24	V8008761	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	$323.67
10/16/24	736448	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A1948	CUB FOODS BP	$767.83
10/16/24	736501	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	55283	TACOPOLIS LLC	$175.50
10/18/24	V5024995	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E26570	JEFFREY L BENNING	$81.70
10/18/24	V5025129	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E22170	KATE MARIE KALLEVIG	$65.37
10/18/24	V5025278	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E12271	BARBARA A SPENCER M	$91.03
10/18/24	V5025298	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E31210	THANH VAN T TO	$102.17
10/21/24	V1006525	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	$240.29
10/21/24	V1006526	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0033	US BANK CARD COMMED	$64.16
10/21/24	V1006530	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0070	US BANK CARD DHUGHE	$239.97
10/21/24	V1006532	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0098	US BANK CARD DLTLOP	$712.27
10/21/24	V1006535	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0050	US BANK CARD ECFE	$862.50
10/21/24	V1006537	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	$406.35
10/21/24	V1006538	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	$798.58
10/21/24	V1006539	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0060	US BANK CARD FACE	$1,317.44
10/21/24	V1006540	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0089	US BANK CARD FBKIDS	$43.52
10/21/24	V1006542	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0010	US BANK CARD HRDEPT	$658.88
10/21/24	V1006544	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	$2,828.48

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/21/24	V1006546	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0076	US BANK CARD JMACCA	$392.40
10/21/24	V1006547	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	$2,580.50
10/21/24	V1006551	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0078	US BANK CARD KHIEL	$2,296.54
10/21/24	V1006554	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	$4,629.47
10/21/24	V1006556	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	$128.64
10/21/24	V1006561	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0086	US BANK CARD OECPRO	$481.38
10/21/24	V1006562	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	$1,381.40
10/21/24	V1006564	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0017	US BANK CARD PURCHD	$154.76
10/21/24	V1006566	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC006	US BANK CARD PURCHO	$75.30
10/21/24	V1006568	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0020	US BANK CARD SSVCSD	$99.73
10/23/24	736541	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$594.84
10/23/24	736552	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHER'S PIZZA	$330.80
10/23/24	736586	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	15454	ST VINCENT DE PAUL	$2,911.20
10/23/24	V8808950	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	53819	QDOBA MEXICAN EATS	$2,939.36
10/30/24	736613	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0142	COLLEGE TOWN PIZZA	$20.38
10/30/24	736622	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHER'S PIZZA	$373.62
10/30/24	P405853	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	$522.34
10/16/24	V8008868	Vendor ACH	495 MILK	400 Supplies & Materials	50992	ST PAUL BEVERAGE SO	$54,707.88
10/02/24	P405774	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$694.47
10/09/24	P405798	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$804.30
10/09/24	P405800	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	05778	PAN O GOLD BAKING C	$15,741.93
10/09/24	V8008724	Vendor ACH	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	F6278	INDIANHEAD FOODSERV	$729,731.91
10/16/24	736441	Vendor Check	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	03011	BAYFIELD FRUIT COMP	$6,035.00
10/23/24	P405843	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$366.43
10/30/24	P405857	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	$694.02
				400 Supplies & Materials Subtotal			**$1,681,985.69**
10/02/24	V8008611	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	52777	ADVANCED IRRIGATION	$950.00
10/09/24	V8008752	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	F0805	MINNESOTA ROADWAYS	$878,700.43
10/09/24	V8008789	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	$9,875.00
10/16/24	V8008799	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	52777	ADVANCED IRRIGATION	$34,500.00
10/16/24	V8008840	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	17808	LARSON ENGINEERING	$9,260.00
10/02/24	736294	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	55192	MEYER-ROHLIN LAND S	$14,250.00
10/04/24	736344	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	09944	MAPLE GROVE, CITY O	$750.00
10/09/24	V8008796	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	$497,749.71
10/16/24	736513	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	55185	ZONEONE LOCATING	$893.50
10/21/24	V1006529	Electronic Wire Transfer	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	PC0013	US BANK CARD DCARLS	$1,377.58
10/23/24	736595	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	55185	ZONEONE LOCATING	$590.50
10/23/24	V8808924	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	53089	ICS CONSULTING LLC	$112,955.03
10/23/24	V8808976	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	$203,576.21
10/30/24	736602	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	08178	ATS&R	$74,143.76
10/30/24	V8808987	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$2,400.00
10/02/24	736243	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54828	BERWALD ROOFING COM	$688,932.00
10/02/24	736259	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F7288	FIRE PROTECTION EQU	$6,561.50

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/02/24	736260	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54895	FISHER TRACKS INC	$5,363.99
10/02/24	736331	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	03850	ZAHL EQUIPMENT COMP	$23,742.25
10/02/24	V8008619	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$6,363.50
10/02/24	V8008621	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54018	CAROLINA COVERTECH	$54.31
10/02/24	V8008640	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$5,657.67
10/02/24	V8008641	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54412	INTEREUM HOLDINGS L	$17,923.40
10/02/24	V8008642	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$3,591.12
10/02/24	V8008665	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	25239	RAK CONSTRUCTION	$15,453.70
10/02/24	V8008667	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	20141	RJ MECHANICAL INC	$4,200.00
10/02/24	V8008672	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$325.25
10/02/24	V8008679	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	$6,447.50
10/02/24	V8008686	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	26531	WESTERN SPECIALTY C	$155,300.11
10/09/24	736352	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54828	BERWALD ROOFING COM	$90,000.00
10/09/24	736369	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F7288	FIRE PROTECTION EQU	$9,452.00
10/09/24	736394	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54827	MCPHILLIPS BROS ROO	$82,535.00
10/09/24	736418	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	09122	SCHWAB-VOLLHABER-LU	$26,891.00
10/09/24	P405812	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	$62,822.70
10/09/24	V8008701	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	$1,321.50
10/09/24	V8008706	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	A2909	CM CONSTRUCTION CO,	$1,241,650.39
10/09/24	V8008728	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$341.25
10/09/24	V8008737	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16927	LVC COMPANIES INC	$2,754.13
10/09/24	V8008742	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	05140	MAVO SYSTEMS INC	$7,576.96
10/09/24	V8008744	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53723	MCDOWALL COMPANY	$92,754.20
10/09/24	V8008745	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18100	MEI TOTAL ELEVATOR	$2,925.00
10/09/24	V8008779	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$508.38
10/09/24	V8008789	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	$15,247.50
10/09/24	V8008792	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15341	UHL COMPANY INC	$14,471.00
10/09/24	V8008796	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	$26,668.30
10/16/24	736447	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16514	COOL AIR MECHANICAL	$189,715.00
10/16/24	736456	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F7288	FIRE PROTECTION EQU	$504.00
10/16/24	736495	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5353	ROCHON CORPORATION	$465,662.88
10/16/24	736504	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55020	TITAN ENVIRONMENTAL	$101,705.00
10/16/24	736507	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55274	VENT GUYS INC	$1,955.00
10/16/24	P405827	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	$5,189.50
10/16/24	V8008815	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	A2909	CM CONSTRUCTION CO,	$337,797.27
10/16/24	V8008831	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$26,467.12
10/16/24	V8008834	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$85,970.73
10/16/24	V8008843	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16927	LVC COMPANIES INC	$1,370.91
10/16/24	V8008846	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53723	MCDOWALL COMPANY	$13,462.17
10/16/24	V8008864	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$660.99
10/16/24	V8008878	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08835	WL HALL COMPANY	$33,076.18
10/21/24	V1006566	Electronic Wire Transfer	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	PC006	US BANK CARD PURCHO	$249.99
10/23/24	736532	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54899	BUDGET BLINDS	$8,437.50

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/23/24	736548	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F7288	FIRE PROTECTION EQU	$417.00
10/23/24	736554	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F4750	HALLBERG ENGINEERIN	$43,612.60
10/23/24	V8808907	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16375	EBERT CONSTRUCTION	$765,990.57
10/23/24	V8808924	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53089	ICS CONSULTING LLC	$20,125.46
10/23/24	V8808928	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	$1,050.22
10/23/24	V8808958	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$342.18
10/23/24	V8808971	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18053	VCI ENVIRONMENTAL I	$50,469.94
10/23/24	V8808976	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	$103,323.54
10/30/24	736598	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55198	ACT RESTORATION INC	$21,497.88
10/30/24	736602	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08178	ATS&R	$9,683.14
10/30/24	736605	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54961	BEARTOOTH CORP DBA	$5,007.66
10/30/24	736619	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18797	FLICEK WELDING	$15,800.00
10/30/24	736674	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55274	VENT GUYS INC	$4,170.00
10/30/24	P405865	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	$14,237.70
10/30/24	V8809006	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	$9,975.00
10/30/24	V8809010	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16927	LVC COMPANIES INC	$16,377.00
10/30/24	V8809015	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	50693	MICHAEL BASICH INC	$48,700.00
10/30/24	V8809028	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	05024	PRO-TEC DESIGN	$1,006.50
10/30/24	V8809041	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	$272.97
10/30/24	V8809042	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	22111	SOUTHERN MN INSPECT	$9,575.00
10/30/24	V8809049	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	$7,692.50
10/30/24	V8809052	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	26531	WESTERN SPECIALTY C	$32,776.09
10/02/24	736291	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	$453.59
10/02/24	P405769	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	18024	DEERE & COMPANY	$11,971.93
10/02/24	P405770	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$242.42
10/02/24	V8008645	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	06538	LAKESHORE LEARNING	$474.05
10/02/24	V8008671	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	52245	SCHOOL SPECIALTY LL	$585.38
10/09/24	P405791	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$178.38
10/09/24	V8008751	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	54703	MINNESOTA OFFICE FU	$891.00
10/09/24	V8008753	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	09100	MTI DISTRIBUTING CO	$1,853.30
10/09/24	V8008759	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	17384	NILFISK INC	$21,471.84
10/09/24	V8008789	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	$9,750.00
10/09/24	V8008795	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	08835	WL HALL COMPANY	$590.00
10/16/24	P405818	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00069	BRIN GLASS COMPANY	$102.36
10/16/24	P405820	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$147.00
10/16/24	V8008830	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	$52,972.00
10/16/24	V8008854	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	26568	OFFICE LIQUIDATORS	$897.00
10/16/24	V8008856	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	53455	RACOM CORPORATION	$34,495.50
10/16/24	V8008859	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	18914	RICOH USA	$19,578.00
10/21/24	V1006527	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0021	US BANK CARD CUSTOD	-$1,360.00
10/21/24	V1006555	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0038	US BANK CARD LIAVAN	$4,857.77
10/21/24	V1006558	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	$2,254.94
10/21/24	V1006565	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0074	US BANK CARD PURCHG	$1,746.45

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/23/24	736567	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	$140.78
10/23/24	P405834	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	03579	COMMERCIAL DOOR SYS	$793.00
10/23/24	P405835	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$2,762.45
10/23/24	V8808951	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	53455	RACOM CORPORATION	$114,324.90
10/30/24	736638	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	$52.97
10/30/24	736667	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	09122	SCHWAB-VOLLHABER-LU	$1,034.00
10/30/24	P405851	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00069	BRIN GLASS COMPANY	$185.00
10/30/24	P405855	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	$460.84
10/30/24	V8809005	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	$585.00
10/09/24	V8008770	Vendor ACH	533 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	00104	RIFTON EQUIPMENT	$39.00
10/21/24	V1006563	Electronic Wire Transfer	533 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	PC009	US BANK CARD PURCHB	$106.90
10/02/24	V8008639	Vendor ACH	534 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	$4,541.90
10/09/24	V8008709	Vendor ACH	534 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	50804	DART PORTABLE STORA	$130.00
10/09/24	V8008726	Vendor ACH	534 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	$227,555.64
10/23/24	V8808927	Vendor ACH	534 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	$296,475.41
10/02/24	736236	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	F5454	AMIOT SCHOLASTIC RE	$900.00
10/02/24	V8008645	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	06538	LAKESHORE LEARNING	$407.55
10/09/24	736349	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	15059	AMERICAN ACCESSORIE	$4,221.00
10/09/24	P405809	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	$10,092.00
10/09/24	V8008697	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	55071	BELSON OUTDOORS LLC	$1,173.51
10/09/24	V8008704	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	08838	BUSINESS ESSENTIALS	$980.00
10/09/24	V8008735	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	06538	LAKESHORE LEARNING	$521.55
10/09/24	V8008783	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	04918	STEVE WEISS MUSIC	$7,783.00
10/16/24	P405824	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	$844.00
10/21/24	V1006562	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0081	US BANK CARD PURCHA	$88.95
10/23/24	V8808889	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	15800	B & H PHOTOVIDEO	$427.68
10/23/24	V8808894	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	03211	BSN SPORTS LLC	$1,897.43
10/23/24	V8808957	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	52245	SCHOOL SPECIALTY LL	$542.62
10/23/24	V8808964	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	04918	STEVE WEISS MUSIC	$591.00
10/30/24	V8809026	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	26568	OFFICE LIQUIDATORS	$1,724.00
10/30/24	V8809040	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	52245	SCHOOL SPECIALTY LL	$981.22
10/30/24	736646	Vendor Check	550 OTHER VEHICLES PURCHASED	500 Capital Expenditures	A4537	STATE OF MN DEPT OF	$12,989.19
10/23/24	P405831	Epayable	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	16894	BARCODES LLC	$1,188.78
10/02/24	P405768	Epayable	580 PRINCIPAL ON CAP LEASE	500 Capital Expenditures	20191	CREST PRECAST INC	$93,300.00
10/09/24	V8008707	Vendor ACH	580 PRINCIPAL ON CAP LEASE	500 Capital Expenditures	20191	CREST PRECAST INC	$93,300.00
				500 Capital Expenditures Subtotal			**$7,961,428.70**
10/23/24	736597	Vendor Check	810 JUDGEMENTS	800 Other Expenses	51985	SCHOOL LAW CENTER L	$60,185.16
10/02/24	736293	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A2175	MESPA	$962.00
10/02/24	736299	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	08486	MN STATE HIGH SCHOO	$2,200.00
10/09/24	736395	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	F5608	METRO COMMUNITY ED	$100.00
10/09/24	736398	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A1720	MN EDUCATORS OF GIF	$45.00
10/16/24	V8008851	Vendor ACH	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	53506	NIGP	$295.00
10/18/24	V5025137	Employee Reimbursement	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	E21146	SALLY A KIMMES	$15.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/21/24	V1006525	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0019	US BANK CARD CIESDE	$179.00
10/21/24	V1006527	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0021	US BANK CARD CUSTOD	$150.00
10/21/24	V1006531	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0018	US BANK CARD DLTLDE	$110.00
10/21/24	V1006541	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0037	US BANK CARD FOODNU	$555.00
10/21/24	V1006553	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0079	US BANK CARD KVILLE	$85.00
10/21/24	V1006554	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0012	US BANK CARD LFOSTE	$110.00
10/21/24	V1006568	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0020	US BANK CARD SSVCSD	$1,420.00
10/21/24	V1006570	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0035	US BANK CARD TSCHRE	$267.35
10/23/24	736570	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	50344	MSOPA	$100.00
10/30/24	P405852	Epayable	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	F5765	CRISIS PREVENTION I	$217.05
10/31/24	V1006590	Electronic Wire Transfer	896 TAXES	800 Other Expenses	A0040	MN DEPT OF REVENUE	$1,048.00
10/16/24	736469	Vendor Check	899 MISCELLANEOUS EXPENSE	800 Other Expenses	55318	KROLL, KARI ELEANOR	$387.14
				800 Other Expenses Subtotal			**$68,430.70**
10/02/24	736320	Vendor Check	218 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$138.99
10/18/24	V1006503	Electronic Wire Transfer	218 TRA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$31.87
10/18/24	V1006512	Electronic Wire Transfer	218 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$31.87
10/09/24	V8008764	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54536	PAYDHEALTH	$915.74
10/23/24	V8808891	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	52811	BENEFIT EXTRAS INC	$3,672.60
10/30/24	736648	Vendor Check	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	$107,964.86
10/31/24	V1006586	Electronic Wire Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54584	MEDIMPACT HEALTHCAR	$142,461.86
10/31/24	V1006587	Electronic Wire Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54208	UMR, INC	$909,548.76
10/31/24	V1006585	Electronic Wire Transfer	235 DENTAL	Payroll, Benefits, Investments, Etc.	A0256	DELTA DENTAL PLAN	$156,744.39
10/31/24	V1006589	Electronic Wire Transfer	251 EMPLOYER HLTH SAVINGS ACT	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$1,800.00
10/23/24	736583	Vendor Check	270 WORKERS COMPENSATION	Payroll, Benefits, Investments, Etc.	F3525	SFM	$95,628.00
10/30/24	736644	Vendor Check	280 UNEMPLOYMENT COMPENSATION	Payroll, Benefits, Investments, Etc.	A0556	MINNESOTA UI	$61,512.69
10/30/24	736644	Vendor Check	281 UNEMPLOYMENT COMPENSATION	Payroll, Benefits, Investments, Etc.	A0556	MINNESOTA UI	$1,144,272.00
10/04/24	V1006438	Electronic Wire Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	$6,276,993.79
10/18/24	V1006513	Electronic Wire Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	$6,555,479.59
10/31/24	V1006588	Electronic Wire Transfer	A104.00 INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	$506,740.73
10/02/24	P405767	Epayable	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	07565	COLE PAPERS INC	$378.95
10/02/24	P405776	Epayable	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	51303	LINDENMEYR MUNROE	$28,980.00
10/02/24	V8008633	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00188	GOPHER SPORT	$63.84
10/02/24	V8008670	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00355	SCHOOL HEALTH SUPPL	$210.93
10/09/24	P405788	Epayable	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	07565	COLE PAPERS INC	$1,328.40
10/09/24	V8008717	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00188	GOPHER SPORT	$58.50
10/09/24	V8008778	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	52245	SCHOOL SPECIALTY LL	$1,084.68
10/21/24	V1006566	Electronic Wire Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC006	US BANK CARD PURCHO	$4,495.30
10/23/24	P405833	Epayable	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	07565	COLE PAPERS INC	$3,410.54
10/23/24	V8808941	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00273	MINNESOTA CLAY	$2,383.28
10/30/24	V8809039	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00355	SCHOOL HEALTH SUPPL	$121.16
10/30/24	736676	Vendor Check	A130.01 INVENTORY - GASOLINE	Payroll, Benefits, Investments, Etc.	F6322	WORLD FUEL SERVICES	$4,181.09
10/09/24	V8008695	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	15800	B & H PHOTOVIDEO	$742.09
10/16/24	V8008830	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	17401	INNOVATIVE OFFICE S	$3,977.45

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/23/24	736534	Vendor Check	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	54537	CDW GOVERNMENT	$544.40
10/23/24	V8808927	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	17401	INNOVATIVE OFFICE S	$2,903.26
10/02/24	P405766	Epayable	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	20213	AM DISTRIBUTION & M	$4,224.15
10/21/24	V1006563	Electronic Wire Transfer	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	PC009	US BANK CARD PURCHB	$42,406.48
10/21/24	V1006565	Electronic Wire Transfer	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	PC0074	US BANK CARD PURCHG	$56.52
10/23/24	V8808953	Vendor ACH	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	52969	RED RIVER FLAGS	$178.65
10/04/24	V1006427	Electronic Wire Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$776,319.63
10/18/24	V1006500	Electronic Wire Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$817,253.10
10/04/24	V1006433	Electronic Wire Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	$376,503.67
10/18/24	V1006506	Electronic Wire Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	$397,448.35
10/04/24	V1006427	Electronic Wire Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$1,414,644.26
10/18/24	V1006500	Electronic Wire Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	$1,484,544.28
10/04/24	V1006436	Electronic Wire Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$1,138,907.19
10/18/24	V1006509	Electronic Wire Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	$1,160,298.40
10/04/24	V1006435	Electronic Wire Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	$380,792.42
10/18/24	V1006508	Electronic Wire Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	$414,549.27
10/30/24	736648	Vendor Check	L215.06 HEALTH INS EMO	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	$2,769,492.46
10/04/24	V1006426	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	GREAT-WEST LIFE & A	$84,006.24
10/04/24	V1006430	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$417,409.95
10/18/24	V1006499	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	GREAT-WEST LIFE & A	$82,711.64
10/18/24	V1006503	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$419,497.32
10/18/24	V1006511	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	$419,497.32
10/04/24	V1006429	Electronic Wire Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	$359,026.00
10/18/24	V1006502	Electronic Wire Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	$325,499.84
10/04/24	736340	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0038	MN TEAMSTERS - LOCA	$9,075.00
10/04/24	736341	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0218	NATIONAL DRIVE	$20.00
10/04/24	736342	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	$315.00
10/18/24	736514	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0029	EDUCATION MINNESOTA	$189.00
10/18/24	736518	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	$315.00
10/18/24	V8008880	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0040	EDUCATION MINNESOTA	$102,457.64
10/18/24	V8008881	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0144	EMO/AESP 31	$1,870.70
10/18/24	V8008882	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0124	EMO-PARA DUES	$9,600.34
10/18/24	V8008883	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0096	OSSEO SCHOOL NUTRIT	$122.00
10/23/24	736563	Vendor Check	L215.11 LIFE INS	Payroll, Benefits, Investments, Etc.	51592	MADISON NATIONAL LI	$25,741.82
10/23/24	736563	Vendor Check	L215.12 LTD INS	Payroll, Benefits, Investments, Etc.	51592	MADISON NATIONAL LI	$93,320.21
10/04/24	V1006428	Electronic Wire Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	$96,537.27
10/18/24	V1006501	Electronic Wire Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	$90,503.82
10/04/24	736343	Vendor Check	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0037	UNITED WAY OF MPLS	$461.00
10/04/24	V8008690	Vendor ACH	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0055	TWO SEVENTY NINE FO	$1,192.50
10/18/24	736519	Vendor Check	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0037	UNITED WAY OF MPLS	$461.00
10/18/24	V8008884	Vendor ACH	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0055	TWO SEVENTY NINE FO	$1,192.50
10/04/24	V1006431	Electronic Wire Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$653,442.29
10/18/24	V1006504	Electronic Wire Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$388,947.73

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/04/24	736335	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$293.12
10/04/24	736336	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$503.09
10/04/24	736339	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$451.61
10/04/24	V1006434	Electronic Wire Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	$2,820.88
10/18/24	736515	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$1,012.65
10/18/24	736517	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	$368.00
10/18/24	V1006507	Electronic Wire Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	$1,537.44
10/22/24	736520	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$332.08
10/22/24	736521	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	$680.57
10/04/24	V1006425	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0217	FLORIDA STATE DISBU	$147.00
10/04/24	V1006432	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	$2,321.40
10/04/24	V1006437	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0212	WISCONSIN CHILD SUP	$132.67
10/18/24	V1006498	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0217	FLORIDA STATE DISBU	$147.00
10/18/24	V1006505	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	$2,321.40
10/18/24	V1006510	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0212	WISCONSIN CHILD SUP	$150.00
10/31/24	V1006589	Electronic Wire Transfer	L215.23 FLEXIBLE SPENDING	Payroll, Benefits, Investments, Etc.	50751	FURTHER	$44,012.89
10/04/24	736337	Vendor Check	L215.24 BACKGROUND CHECK	Payroll, Benefits, Investments, Etc.	C0210	ISD 279 - KS BACKGR	$74.00
10/04/24	736338	Vendor Check	L215.24 BACKGROUND CHECK	Payroll, Benefits, Investments, Etc.	C0216	ISD279 - SCH LUNCH	$130.55
10/18/24	736516	Vendor Check	L215.24 BACKGROUND CHECK	Payroll, Benefits, Investments, Etc.	C0210	ISD 279 - KS BACKGR	$51.00
10/02/24	736330	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	55297	YANG, XEE	$100.00
10/09/24	736425	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	55314	TON, DUNG	$240.00
10/16/24	736440	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	55323	BATTAN, JENNIFER	$110.55
10/16/24	736478	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	53671	MCCALISTER, ERICA	$24.50
10/23/24	736546	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	55335	ESSEN, MARIA	$13.75
10/30/24	736606	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	55346	BOHNSACK, KRIS	$25.65
10/30/24	736612	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	D0138	DISTRICT 279 FOUNDA	$2,655.00
10/30/24	736623	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	50596	GREATER TWIN CITIES	$1,640.00
10/30/24	736651	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	D5681	NORTHWEST SUBURBAN	$1,686.00
10/30/24	736662	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	$13,660.00
10/31/24	V1006588	Electronic Wire Transfer	R092 INTEREST ON INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	$3,948.71
10/16/24	736467	Vendor Check	R093 RENTAL FROM FACILITIES	Payroll, Benefits, Investments, Etc.	54441	KASSAM, MOHSIN	$26.17
10/16/24	736494	Vendor Check	R093 RENTAL FROM FACILITIES	Payroll, Benefits, Investments, Etc.	54141	RCX SPORTS LEAGUES	$110.00
				Payroll, Benefits, Investments, Etc. Subtotal			**$30,861,561.25**
				Overall Total			**$43,607,984.59**

Docusign Envelope ID: 401380A7-46DD-438E-896C-121D4CE1F12E

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: 24-25 Finance Code: 337

Grant Title: Pathways II Grant Manager: Kari Sawyer

Type of Submission and Amount

[X] New Award Amount: $ 330,488.00

[ ] 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	-	-	237,777	237,777.00
200 - Employee Benefits	-	-	91,658	91,658.00
300 - Purchased Services	-	-	-	-
400 - Supplies and Materials	-	-	1,053	1,053.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 330,488**	**$ 330,488.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	MDE Award	04-500-582-337-300-000	-	330,488	330,488.00
Federal			-	-	-
		Totals	**$ -**	**$ 330,488**	**$ 330,488.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
Elizabeth Lantto - District Controller 10/30/2024 **Date**

DocuSigned by:
Brian Siverson-Hall
Brian Siverson-Hall - Executive Director, Community Engagement 10/30/2024 **Date**

Board Approved:

Docusign Envelope ID: 401380A7-46DD-438E-896C-121D4CE1F12E

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
04-500-582-337-120-000	E. Childhood/School Readiness Administration	-	24,875	24,875.00
04-500-582-337-140-000	Licensed Classroom	-	212,902	212,902.00
04-500-582-337-210-000	F.I.C.A.-Medicare	-	18,189	18,189.00
04-500-582-337-218-000	T.R.A.	-	20,805	20,805.00
04-500-582-337-220-000	Health Insurance	-	42,140	42,140.00
04-500-582-337-230-000	Life Insurance	-	142	142.00
04-500-582-337-235-000	Dental Insurance	-	1,050	1,050.00
04-500-582-337-240-000	Disability Insurance	-	1,213	1,213.00
04-500-582-337-250-000	Retirement Savings Plan	-	4,040	4,040.00
04-500-582-337-251-000	HSA	-	2,820	2,820.00
04-500-582-337-270-000	Workers Compensation	-	1,141	1,141.00
04-500-582-337-280-000	Unemployment Compensation	-	118	118.00
04-500-582-337-401-000	Supplies & Material - NonInstructional	-	1,053	1,053.00
	Total	**$ -**	**$ 330,488**	**$ 330,488.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: 3C37145E-0197-4438-8E63-8D8882E5F045

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: 24-25 Finance Code: 399

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

Type of Submission and Amount

[X] New Award Amount: $ 184,531.00

[ ] 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	-	-	31,053	31,053.00
200 - Employee Benefits	-	-	5,229	5,229.00
300 - Purchased Services	-	-	142,700	142,700.00
400 - Supplies and Materials	-	-	5,549	5,549.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 184,531**	**$ 184,531.00**

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	-	184,531	184,531.00
Federal			-	-	-
		Totals	**$ -**	**$ 184,531**	**$ 184,531.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
Signed by: 5DF6634EC1B946C...
Elizabeth Lantto - District Controller 11/11/2024 **Date**

Yvonne Shorts Lind
CAE [illegible]
Yvonne Shorts Lind - Executive Director of Human Resources 11/11/2024 **Date**

Board Approved:

Docusign Envelope ID: 3C37145E-0197-4438-8E63-8D8882E5F045

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	-	31,053	31,053.00
01-006-605-399-210-000	F.I.C.A.-Medicare	-	2,375	2,375.00
01-006-605-399-218-000	T.R.A.	-	2,717	2,717.00
01-006-605-399-270-000	Workers Compensation	-	121	121.00
01-006-605-399-280-000	Unemployment Compensation	-	16	16.00
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
		$ -	**$ 184,531**	**$ 184,531.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: FE282758-BDA7-462F-8C6B-B09A3F31A98E

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: 24-25 Finance Code: 399

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

Type of Submission and Amount

[X] New Award Amount: $ 88,573.00

[ ] 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	-	-	78,694	78,694.00
200 - Employee Benefits	-	-	6,479	6,479.00
300 - Purchased Services	-	-	200	200.00
400 - Supplies and Materials	-	-	3,200	3,200.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 88,573**	**$ 88,573.00**

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	-	88,573	88,573.00
Federal			-	-	-
		Totals	**$ -**	**$ 88,573**	**$ 88,573.00**

APPROVALS

DocuSigned by: Elizabeth Lantto CBE6834EC1B946C...
Elizabeth Lantto - District Controller 11/11/2024 **Date**

Signed by: Yvonne Shorts Lind CAE1A01B0B0A6A...
Yvonne Short Linds - Executive Director of Human Resources 11/11/2024 **Date**

Board Approved:

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	-	78,694	78,694.00
01-006-605-399-210-399	F.I.C.A.-Medicare	-	6,020	6,020.00
01-006-605-399-218-399	T.R.A.	-	113	113.00
01-006-605-399-270-399	Workers Compensation	-	307	307.00
01-006-605-399-280-399	Unemployment Compensation	-	39	39.00
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
		$ -	**$ 88,573**	**$ 88,573.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: F7FF6F82-E4E7-4167-BD70-CCE98B5378A0

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: 24-25 Finance Code: 399

Grant Title: Special Education Teacher Pipeline Program Grant Manager: Susan Hang

Type of Submission and Amount

[X] New Award Amount: $ 93,313.00

[ ] 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	-	-	90,313	90,313.00
400 - Supplies and Materials	-	-	3,000	3,000.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 93,313**	**$ 93,313.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	MDE Award	01-006-605-399-370-160	-	93,313	93,313.00
Federal			-	-	-
		Totals	**$ -**	**$ 93,313**	**$ 93,313.00**

APPROVALS

DocuSigned by: Elizabeth Lantto CBE6834EC1B946C... **Elizabeth Lantto - District Controller** 11/11/2024 **Date**

Signed by: Yvonne Shorts Lind CAE1A0[illegible] **Yvonne Shorts Lind - Executive Director of Human Resources** 11/11/2024 **Date**

Board Approved:

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-605-399-366-160	Business Travel	-	400	400.00
01-006-605-399-389-160	Staff Tuition Reimbursement	-	89,913	89,913.00
01-006-605-399-401-160	Supplies & Material - NonInstructional	-	3,000	3,000.00
		$ -	**$ 93,313**	**$ 93,313.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: B480BE7C-1608-4127-A94B-352A4C14B774

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: 24-25 | Finance Code: 399

Grant Title: Teacher Mentorship and Retention of Effective Teachers | Grant Manager: Susan Hang

Type of Submission and Amount

[X] New | Award Amount: $ 386,957.00

[ ] 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	-	-	282,078	282,078.00
200 - Employee Benefits	-	-	67,156	67,156.00
300 - Purchased Services	-	-	2,990	2,990.00
400 - Supplies and Materials	-	-	34,733	34,733.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 386,957**	**$ 386,957.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	PELSB	01-005-160-399-099-000	-	386,957	386,957.00
Federal			-	-	-
		Totals	**$ -**	**$ 386,957**	**$ 386,957.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto
Signed by: 5DF6634EC1B946C...
Elizabeth Lantto - District Controller — Date: 11/11/2024

Yvonne Shorts Lind
CAE [illegible]
Yvonne Shorts Lind - Executive Director of Human Resources — Date: 11/11/2024

Board Approved:

Docusign Envelope ID: B480BE7C-1608-4127-A94B-352A4C14B774

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-005-160-399-142-000	Licensed Support	-	233,172	233,172.00
01-005-160-399-145-000	Substitute Teachers	-	19,506	19,506.00
01-005-160-399-185-000	Other Salary Pmts - Licensed/Certified	-	29,400	29,400.00
01-005-160-399-210-000	F.I.C.A.-Medicare	-	20,895	20,895.00
01-005-160-399-218-000	T.R.A.	-	23,899	23,899.00
01-005-160-399-220-000	Health Insurance	-	16,022	16,022.00
01-005-160-399-230-000	Life Insurance	-	121	121.00
01-005-160-399-235-000	Dental Insurance	-	672	672.00
01-005-160-399-240-000	Disability Insurance	-	1,144	1,144.00
01-005-160-399-250-000	Retirement Savings Plan	-	3,000	3,000.00
01-005-160-399-270-000	Workers Compensation	-	1,267	1,267.00
01-005-160-399-280-000	Unemployment Compensation	-	136	136.00
01-005-160-399-367-399	Staff Development	-	2,990	2,990.00
01-005-160-399-401-399	Supplies & Material - NonInstructional	-	6,900	6,900.00
01-005-160-399-401-399	Supplies & Material - NonInstructional	-	10,466	10,466.00
01-005-160-399-490-000	Food & Food from Warehouse	-	10,467	10,467.00
01-005-160-399-490-399	Food & Food from Warehouse	-	6,900	6,900.00
		$ -	**$ 386,957**	**$ 386,957.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: EFF37CD0-9187-4F6C-BA69-F0E151233D09

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: 24-25 Finance Code: 419

Grant Title: Special Education Federal Funding Grant Manager: Sonni Buerskin

Type of Submission and Amount

[X] New Award Amount: $ 4,299,655.00

[ ] 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	-	-	1,325,274	1,325,274.00
200 - Employee Benefits	-	-	607,769	607,769.00
300 - Purchased Services	-	-	2,263,000	2,263,000.00
400 - Supplies and Materials	-	-	54,500	54,500.00
500 - Capital Expenditures	-	-	6,000	6,000.00
Other Expenses	-	-	43,112	43,112.00
Totals	**$ -**	**$ -**	**$ 4,299,655**	**$ 4,299,655.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-005-400-419-400-000	-	2,583,466	2,583,466.00
Federal	MDE Award	01-005-400-419-400-011	-	1,716,189	1,716,189.00
		Totals	**$ -**	**$ 4,299,655**	**$ 4,299,655.00**

APPROVALS

DocuSigned by:
Elizabeth Lantto 11/11/2024
Elizabeth Lantto - District Controller **Date**

Signed by:
Bryan Bass 11/11/2024
Bryan Bass - Assistant Superintendent of Equity & Achievement **Date**

Board Approved:

Docusign Envelope ID: EFF37CD0-9187-4F6C-BA69-F0E151233D09

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-412-419-185-000	Other Salary Pmts - Licensed/Certified	-	2,500	2,500.00
01-006-412-419-210-000	F.I.C.A.-Medicare	-	191	191.00
01-006-412-419-218-000	T.R.A.	-	208	208.00
01-006-412-419-270-000	Workers Compensation	-	18	18.00
01-006-412-419-280-000	Unemployment Compensation	-	8	8.00
01-006-412-419-358-000	Foreign Lang. < $25,000	-	8,800	8,800.00
01-006-412-419-367-640	Staff Development	-	1,000	1,000.00
01-006-420-419-114-000	Instructional Administration	-	691,667	691,667.00
01-006-420-419-150-000	Physical Therapist	-	1,500	1,500.00
01-006-420-419-151-000	Occupational Therapist	-	1,500	1,500.00
01-006-420-419-158-000	Department Chairperson	-	50,000	50,000.00
01-006-420-419-163-000	Foreign Language Interpreter	-	6,001	6,001.00
01-006-420-419-170-000	Non-Instructional Support	-	295,745	295,745.00
01-006-420-419-185-000	Other Salary Pmts - Licensed/Certified	-	46,277	46,277.00
01-006-420-419-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	1,250	1,250.00
01-006-420-419-210-000	F.I.C.A.-Medicare	-	85,818	85,818.00
01-006-420-419-214-000	P.E.R.A.	-	92,511	92,511.00
01-006-420-419-218-000	T.R.A.	-	106,647	106,647.00
01-006-420-419-220-000	Health Insurance	-	193,802	193,802.00
01-006-420-419-230-000	Life Insurance	-	973	973.00
01-006-420-419-235-000	Dental Insurance	-	4,770	4,770.00
01-006-420-419-240-000	Disability Insurance	-	6,680	6,680.00
01-006-420-419-250-000	Retirement Savings Plan	-	18,289	18,289.00
01-006-420-419-251-000	HSA	-	43,587	43,587.00
01-006-420-419-270-000	Workers Compensation	-	3,744	3,744.00
01-006-420-419-280-000	Unemployment Compensation	-	12	12.00
01-006-420-419-303-000	Federal Contract Under $25,000	-	23,110	23,110.00
01-006-420-419-308-000	Fed Tuition Bill <$25,000	-	25,000	25,000.00
01-006-420-419-309-000	Fed Tuition Bill >$25,000	-	1,975,000	1,975,000.00
01-006-420-419-315-000	Repairs & Maint for Computers & Technology	-	2,000	2,000.00
01-006-420-419-358-000	Foreign Lang. < $25,000	-	11,200	11,200.00
01-006-420-419-366-000	Business Travel	-	34,000	34,000.00
01-006-420-419-401-000	Supplies & Material - NonInstructional	-	2,000	2,000.00
01-006-420-419-406-000	Instructional Software License Agreements	-	50,000	50,000.00
01-006-420-419-433-000	Supplies & Materials - Individualized Instruction	-	2,500	2,500.00
01-006-420-419-530-000	Other Purchased Equipment	-	5,000	5,000.00
01-006-420-419-533-000	Other Purchased Equipment for SPED Direct	-	1,000	1,000.00
01-006-420-419-895-000	Fed. Indirect Cost Chargeback	-	30,619	30,619.00
01-006-420-419-145-640	Substitute Teachers	-	15,045	15,045.00
01-006-420-419-185-640	Other Salary Pmts - Licensed/Certified	-	9,069	9,069.00
01-006-420-419-186-640	Other Salary Pmts - NonLicensed/NonCertified	-	3,750	3,750.00
01-006-420-419-367-640	Staff Development	-	50,000	50,000.00
01-006-420-419-368-640	Fed. Reimbursed, Out-of-State Travel	-	40,000	40,000.00
01-006-420-419-820-640	Dues, Memberships, Licenses & Certain Fees	-	10,000	10,000.00
01-342-420-419-170-000	Non-Instructional Support	-	91,790	91,790.00
01-342-420-419-210-000	F.I.C.A.-Medicare	-	7,022	7,022.00
01-342-420-419-214-000	P.E.R.A.	-	6,884	6,884.00
01-342-420-419-220-000	Health Insurance	-	13,868	13,868.00
01-342-420-419-230-000	Life Insurance	-	88	88.00
01-342-420-419-235-000	Dental Insurance	-	398	398.00
01-342-420-419-240-000	Disability Insurance	-	344	344.00
01-342-420-419-251-000	HSA	-	2,400	2,400.00
01-342-420-419-270-000	Workers Compensation	-	642	642.00
01-342-420-419-280-000	Unemployment Compensation	-	294	294.00
01-342-421-419-303-000	Federal Contract Under $25,000	-	1,890	1,890.00
01-342-421-419-366-000	Business Travel	-	10,000	10,000.00
01-510-401-419-152-000	Speech Pathologist	-	109,180	109,180.00

Docusign Envelope ID: EFF37CD0-9187-4F6C-BA69-F0E151233D09

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-510-401-419-210-000	F.I.C.A.-Medicare	-	8,352	8,352.00
01-510-401-419-218-000	T.R.A.	-	9,106	9,106.00
01-510-401-419-270-000	Workers Compensation	-	764	764.00
01-510-401-419-280-000	Unemployment Compensation	-	349	349.00
01-510-401-419-360-000	Transportation-Public	-	80,000	80,000.00
01-510-401-419-366-000	Business Travel	-	1,000	1,000.00
01-510-420-419-895-000	Fed. Indirect Cost Chargeback	-	2,493	2,493.00
		$ -	**$ 4,299,655**	**$ 4,299,655.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: EDD80E4B-84EC-4A00-A07E-8C87FCC02730

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: 24-25

Finance Code: 499

Grant Title: MN State Personnel Development Grant (SPDG) - Evaluation & Improvement

Grant Manager: Jill Lesne

Type of Submission and Amount

[X] New Award Amount: $ 58,855.00

[ ] 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	-	-	12,529	12,529.00
200 - Employee Benefits	-	-	3,426	3,426.00
300 - Purchased Services	-	-	11,500	11,500.00
400 - Supplies and Materials	-	-	31,271	31,271.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	129	129.00
Totals	**$ -**	**$ -**	**$ 58,855**	**$ 58,855.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-006-400-499-400-000	-	58,855	58,855.00
		Totals	**$ -**	**$ 58,855**	**$ 58,855.00**

APPROVALS

DocuSigned by: Elizabeth Lantto (CBE6834EC1B946C...)

Elizabeth Lantto - District Controller 11/7/2024 **Date**

Signed by: Bryan Bass (765...)

Bryan Bass - Assistant Superintendent of Equity & Achievement 11/7/2024 **Date**

Board Approved:

Docusign Envelope ID: EDD80E4B-84EC-4A00-A07E-8C87FCC02730

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-006-400-499-185-000	Other Salary Pmts - Licensed/Certified	-	10,849	10,849.00
01-006-400-499-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	1,680	1,680.00
01-006-400-499-210-000	F.I.C.A.-Medicare	-	1,235	1,235.00
01-006-400-499-214-000	P.E.R.A.	-	726	726.00
01-006-400-499-218-000	T.R.A.	-	1,059	1,059.00
01-006-400-499-270-000	Workers Compensation	-	359	359.00
01-006-400-499-280-000	Unemployment Compensation	-	47	47.00
01-006-400-499-360-000	Transportation-Public	-	1,000	1,000.00
01-006-400-499-366-000	Business Travel	-	10,500	10,500.00
01-006-400-499-401-000	Supplies & Material - NonInstructional	-	24,042	24,042.00
01-006-400-499-456-000	Instructional Tech Supplies	-	500	500.00
01-006-400-499-490-000	Food & Food from Warehouse	-	6,729	6,729.00
01-006-400-499-895-000	Fed. Indirect Cost Chargeback	-	129	129.00
		$ -	**$ 58,855**	**$ 58,855.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: D65181F6-F165-477A-8830-C748889A8A2A

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: 24-25 Finance Code: 499

Grant Title: OEC Life and Vocational Skills Grant Manager: PC Clymer

Type of Submission and Amount

[X] New Award Amount: $ 53,940.00

[ ] 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	-	-	4,302	4,302.00
500 - Capital Expenditures	-	-	49,575	49,575.00
Other Expenses	-	-	63	63.00
Totals	**$ -**	**$ -**	**$ 53,940**	**$ 53,940.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-342-420-499-R400-000	-	53,940	53,940.00
		Totals	**$ -**	**$ 53,940**	**$ 53,940.00**

APPROVALS

DocuSigned by: Elizabeth Lantto CBE6834EC1B946C... **Elizabeth Lantto - District Controller** 11/11/2024 **Date**

Signed by: Bryan Bass 7653... **Bryan Bass - Assistant Superintendent of Equity & Achievement** 11/11/2024 **Date**

Board Approved:

Docusign Envelope ID: D65181F6-F165-477A-8830-C748889A8A2A

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-342-420-499-406-000	Instructional Software License Agreements	-	600	600.00
01-342-420-499-433-000	Supplies & Materials - Individualized Instruction	-	3,702	3,702.00
01-342-420-499-530-000	Other Purchased Equipment	-	49,575	49,575.00
01-342-420-499-895-000	Fed. Indirect Cost Chargeback	-	63	63.00
		$ -	**$ 53,940**	**$ 53,940.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2023-2024 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: AAFFBBCE-4590-43A6-816B-A362B060509C

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:	24-25	Finance Code:	868
Grant Title:	McKinney Vento Education for Homeless Children	Grant Manager:	Kristine Solyst

Type of Submission and Amount

[X] New Award Amount: $ 43,000.00

[ ] 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	-	-	15,102	15,102.00
200 - Employee Benefits	-	-	2,682	2,682.00
300 - Purchased Services	-	-	10,080	10,080.00
400 - Supplies and Materials	-	-	14,500	14,500.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	636	636.00
Totals	**$ -**	**$ -**	**$ 43,000**	**$ 43,000.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-200-203-868-400-000	-	43,000	43,000.00
		Totals	**$ -**	**$ 43,000**	**$ 43,000.00**

APPROVALS

DocuSigned by: Elizabeth Lantto (CBE6834EC1B946C...)
Elizabeth Lantto - District Controller — 11/11/2024 **Date**

Signed by: Bryan Bass (765...)
Bryan Bass - Assistant Superintendent of Equity & Achievement — 11/11/2024 **Date**

Board Approved:

Expenditure Budget Detail				
The following are expenditures to be incurred under this grant.				
Account Code	**Description**	**Existing Amount**	**New/Amended Amount**	**Total Expenditure**
01-200-203-868-156-000	School Social Worker	-	2,801	2,801.00
01-200-203-868-185-000	Other Salary Pmts - Licensed/Certified	-	8,000	8,000.00
01-200-203-868-186-000	Other Salary Pmts - NonLicensed/NonCertified	-	1,500	1,500.00
01-200-203-868-210-000	F.I.C.A.-Medicare	-	500	500.00
01-200-203-868-214-000	P.E.R.A.	-	500	500.00
01-200-203-868-218-000	T.R.A.	-	300	300.00
01-200-203-868-220-000	Health Insurance	-	500	500.00
01-200-203-868-230-000	Life Insurance	-	9	9.00
01-200-203-868-235-000	Dental Insurance	-	30	30.00
01-200-203-868-240-000	Disability Insurance	-	30	30.00
01-200-203-868-251-000	HSA	-	100	100.00
01-200-203-868-270-000	Workers Compensation	-	40	40.00
01-200-203-868-280-000	Unemployment Compensation	-	6	6.00
01-200-203-868-320-000	Tele./Com. Serv.	-	1,080	1,080.00
01-200-203-868-360-000	Transportation-Public	-	2,000	2,000.00
01-200-203-868-366-000	Business Travel	-	500	500.00
01-200-203-868-368-000	Fed. Reimbursed, Out-of-State Travel	-	2,500	2,500.00
01-200-203-868-401-000	Supplies & Material - NonInstructional	-	12,500	12,500.00
01-200-203-868-895-000	Fed. Indirect Cost Chargeback	-	636	636.00
01-200-211-868-156-000	School Social Worker	-	2,801	2,801.00
01-200-211-868-210-000	F.I.C.A.-Medicare	-	200	200.00
01-200-211-868-218-000	T.R.A.	-	100	100.00
01-200-211-868-220-000	Health Insurance	-	200	200.00
01-200-211-868-230-000	Life Insurance	-	2	2.00
01-200-211-868-235-000	Dental Insurance	-	10	10.00
01-200-211-868-240-000	Disability Insurance	-	10	10.00
01-200-211-868-250-000	Retirement Savings Plan	-	38	38.00
01-200-211-868-251-000	HSA	-	96	96.00
01-200-211-868-270-000	Workers Compensation	-	10	10.00
01-200-211-868-280-000	Unemployment Compensation	-	1	1.00
01-200-211-868-303-000	Federal Contract Under $25,000	-	4,000	4,000.00
01-200-211-868-433-000	Supplies & Materials - Individualized Instruction	-	2,000	2,000.00
		$ -	**$ 43,000**	**$ 43,000.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Docusign Envelope ID: 9BD2C22B-FC61-4F32-8831-E79CC5A58BB2

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: 24-25 Finance Code: Multiple

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

Type of Submission and Amount

[X] New Award Amount: $ 23,401,733.00

[ ] 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	-	-	23,401,733	23,401,733.00
Other Expenses	-	-	-	-
Totals	**$ -**	**$ -**	**$ 23,401,733**	**$ 23,401,733.00**

Revenue Budget

Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local	Local Levy	05-005-865-384-001-000	-	23,401,733	23,401,733.00
State			-	-	-
Federal			-	-	-
Other			-	-	-
		Totals	**$ -**	**$ 23,401,733**	**$ 23,401,733.00**

APPROVALS

DocuSigned by: Elizabeth Lantto — 10/30/2024

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

DocuSigned by: — 10/30/2024

John Morstad - Executive Director, Finance and Operations (149467FB94914C5...) **Date**

Board Approved:

Docusign Envelope ID: 9BD2C22B-FC61-4F32-8831-E79CC5A58BB2

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	-	$229,000	229,000.00
05-005-865-349-522-000	Other Hazardous Materials	-	95,000	95,000.00
05-005-865-352-522-000	Environmental Health and Safety Management	-	400,000	400,000.00
05-005-865-358-522-000	Asbestos Removal and Encapsulation	-	320,000	320,000.00
05-005-865-363-522-000	Fire Safety	-	769,500	769,500.00
05-005-865-369-522-000	Building Hardware and Equipment	-	1,717,945	1,717,945.00
05-005-865-370-522-000	Electrical	-	4,544,443	4,544,443.00
05-005-865-379-522-000	Interior Surfaces	-	4,848,804	4,848,804.00
05-005-865-380-522-000	Mechanical Systems	-	7,632,807	7,632,807.00
05-005-865-381-522-000	Plumbing	-	798,541	798,541.00
05-005-865-382-522-000	Professional Services and Salary	-	1,911,540	1,911,540.00
05-005-865-380-522-000	Roof Systems	-	134,153	134,153.00
	Total	**$ -**	**$23,401,733**	**$ 23,401,733.00**

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 2024-2025 school year are to be issued after July 1, 2024. Expenditures eligible for reimbursement for the 2024-2025 fiscal year are those dated July 1, 2024 or after, for which the goods/services and invoice have been received and processed by June 30, 2025.

IMPORTANT Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2025. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

Licensed Personnel

Resignations

Zachary Bair, OALC, Science, full-time, employment date 8/28/17, effective 1/6/25, currently on leave
Jodi Johnson, Maple Grove Senior, Special Education, full-time, employment date 1/10/11, effective 10/15/24
Nicole Lawson, ESC, ADSIS, full-time, employment date 8/26/19, effective 11/1/24
Susan Saunders, ABE, ABE Hourly, part-time, .38 FTE, temporary, employment date 7/1/24, effective 7/29/24
ADD Brenda Brant, Willow Lane, ECSE Teacher, full-time, employment date 2/14/11, effective 11/15/24

Leaves of Absence

Heblin Aguliar Leon, Crestview, EL, full-time, effective 10/28/24
Catherine Borman, Basswood, EL, Full-time, effective 11/11/24
Matthew Christenson, Crestview, Grade 4, full-time, effective 10/28/24
Taylor Echinger, Maple Grove Middle, Instrument Music, full-time, effective 11/18/24
Theresa Jackson, Woodland, Principal, full-time, effective 11/11/24
Christopher Moua, Park Center Psychology, full-time, effective 11/12/24
Bennett Otto, Palmer Lake, Phy Ed, full-time, effective 11/4/24
Rebecca Ricker, Basswood, Music, full-time, effective 11/4/24
ADD Darci Puchtell, Park Center Senior, SPED Resource, full-time, effective 11/4/24

Returning from Leave

Heblin Aguliar Leon, Crestview, EL, full-time, effective 11/11/24
Stephanie Beard, Rice Lake, Music, full-time, effective 11/18/24
Alyece Bina, Osseo Senior. EL, full-time, effective 10/21/24
Matthew Christianson, Crestview, Grade 4, full-time, effective 11/14/24
Jeanine Huberty, ESC, ADSIS, full-time, effective 10/29/24
Trey Nehowig, Osseo Middle, Science, full-time, effective 10/28/24
Allison Stapely, Northview Middle, Title I, full-time, effective 11/13/24
Mikele Tesema, Palmer Lake, Grade 5, full-time, effective 11/14/24
Ugonwayi Ugo, Willow Lane, Social Worker, effective 11/13/24

Employment

Monica Healy, Basswood, Music, full-time, temporary, effective 11/7/24
Lawrenes Higa, Basswood, Continuous Building Substitute, full-time, temporary, effective 11/4/24
Oliver Leafblad, Maple Grove Middle, Instrumental Music, Full-time, effective 11/15/24
William Maresh, Edinbrook/Birch Grove, Physical Education/DAPE, full-time, effective 11/4/24
Patrick McNamer, Elm Creek, Special Education, full-time, temporary, effective 10/28/24
Rebecca Nygren, Edinbrook, Academic Support, full-time, temporary, effective 10/28/24
Joelle Ramey, ESC, School Nurse, full-time, effective 11/11/24
Cindy Yang, Park Brook, Continuous Building Substitute, full-time, temporary, effective 10/28/24

Change of Status

Elliana Reickard, Osseo Senior, English, full-time, temporary to Continuous Building Substitute, full-time,

Positions Ending

Kathleen Oliver, Palmer Lake, Grade 3, full-time, temporary, effective 11/4/24
Renee Sagmoe, Rice Lake, Music, full-time, temporary, effective 11/15/24
AD Doris Lemanski, Fair Oaks, EL, full-time, temporary, effective 11/15/24
ADD Renee Sagmoe, Rice Lake, Music, full-time, temporary, effective 11/15/24

Rescind

Wendy Johnson-Scheie, ESC, School Psychologist, part-time, .1 FTE, effective 8/26/24, original board date 8/27/24

Nonlicensed Personnel

Retirement

ADD Anne Ramsey, ESC, Purchasing Coordinator, full-time, employment date 12/17/07, effective 10/31/24, current on leave

Resignations

Victoria Ayala Reyes, Garden City, Instructional/Clerical ESP, part-time, employment date 9/3/24, effective 11/8/24
Marisela Catarino, Enrollment Center, AESP IIIB, full-time, employment date 10/05/07, effective 10/25/24, currently on leave
Dawn Fields, Rush Creek, Library/Media/Clerical ESP, part-time, employment date 09/05/23, effective 11/8/24
Shadaiah Fisher, Maple Grove Middle, Nutrition Assistant, part-time, employment date 5/2/24, effective 11/6/24, currently on leave
Yaba Gobana, Palmer Lake, Title 1/Volunteer Coordinator/Clerical ESP, part-time, employment date 1/2/24, effective 10/21/2024
Ayana Hicks, Edinbrook, Special Ed/Instructional/Clerical ESP, employment date 9/23/24, effective 10/30/24
Christian Illies, Maple Grove Middle, Special Ed ESP, part-time, employment date 01/06/20, effective 12/4/24
Iristress Pouncil, Rice Lake, Kidstop ESP, part-time, employment date 8/28/23, effective 11/27/24
Rebecca Rose, Title 1/Volunteer Coordinator/Clerical ESP, part-time, employment date 9/2/14, effective 11/13/24, currently on leave
Michelle Royzman, Rice Lake, Nutrition Assistant, part-time, employment date 9/3/24, effective 10/25/24
Abigail Smith, Basswood, Kidstop ESP, part-time, employment date 8/28/23, effective 10/25/24
Cristian Mejia Montiel, Woodland, Special Ed ESP, part-time, temporary, employment date 10/21/24, effective 10/21/24
Gao Vang, Cedar Island, Kidstop ESP, part-time, employment date 8/26/24, effective 10/14/24
Maige Yang, Woodland, Kidstop ESP, part-time, employment date 1/29/24, effective 11/4/24, currently on leave
ADD Jessica Hare, Oak View, Special Ed ESP, part-time, employment date 11/2/15, effective 11/15/24
ADD Kevin Woods, Crest View, Instructional/Clerical ESP, part-time, employment date 9/5/23, effective 11/1/24

Leaves of Absence

Tracey Geneske, Woodland, School Nutrition Assistant, part- time, effective 11/8/24
Nancy Goettl, Woodland, Resource manager, full-time, effective 10/30/24
Sabine Senear, Elm Creek, Special Education ESP, full-time, effective 10/17/24

Personnel – Tuesday, November 19, 2024

Returning from Leave

Douglas Bachmann, Rice Lake, Custodian, full-time, effective 10/29/24
Pa Lee-Xiong, Palmer Lake, Clerical ESP, part-time, effective 10/28/24
Amy Titus, Park Brook, Admin Assistant, full-time, effective 10/28/24ADD
ADD Peggy Krostag, Transportation, Bus ESP, part-time, effective 11/18/24
ADD Anousack Sithiphanh, ESC, Graphic Designer, full-time, effective 11/18/24

Employment

Shakya Arrington-Bates, Edinbrook, Kidstop ESP, part-time, effective 11/11/24
Mackenzie Beck, Rice Lake, Special Ed ESP, part-time, effective 11/6/24
Laura Benson, ESC, Human Resources Coordinator, Leave, Benefits, Compensation and Information, full-time, effective 11/4/24
Edvonte Copeland, Osseo Senior, Student and Parking Monitor ESP, part-time, effective 10/29/24
Moises De La Torres, Brooklyn Middle, Student Management Specialist, full-time, effective 11/4/24
Jeffrey Dorr, Osseo Middle, Student Management Specialist, full-time, effective 10/28/24
Anllely Estrada Estrada, Woodland, Special Ed ESP, part-time, temporary, effective 11/4/24
Brittany Faeh, Maple Grove Middle, Special Ed ESP, part-time, effective 10/25/24
Rayna Falkman, Fair Oaks, Special Ed ESP, part-time, effective 10/22/24
Emily Ferm, Osseo Senior, Special Ed ESP, part-time, effective 11/4/24
William Gamble, Maple Grove Senior, Special Ed ESP, part-time, effective 10/28/24
Anthony Hughes, Willow Lane, Special Ed ESP, part-time, effective 10/23/24
Nia Ingram-Boynton, Park Center Senior, Nutrition Assistant, part-time, effective 11/4/24
Tammela James, Osseo Senior, Nutrition Assistant, part-time, effective 11/11/24
Femi Jammie, Cedar Island, Instructional ESP, part-time, temporary, effective 11/11/24
Amanda Johnson, Rush Creek, Special Ed ESP, part-time, effective 11/13/24
Megan Johnson, Birch Grove, Instructional/Clerical ESP, full-time, effective 11/4/24
Ashley Kinne, Edinbrook, Special Ed ESP, part-time, effective 10/25/24
Brandy Khokhar, Elm Creek, Instructional ESP, part-time, effective 10/28/24
Svetlana Kopieva, Rice Lake, Nutrition Assistant, part-time, effective 11/4/24
Kaylee Lopez, Rush Creek, Clerical/Due Process ESP, part-time, effective 11/4/24
Karina Lopez Mojica, Maple Grove Middle, Nutrition Assistant, full-time, effective 11/11/24
Courage Ngaima, Edinbrook, Kidstop ESP, part-time, effective 11/5/24
Rebecca Papenfuss Riemer, Enrollment Center, AESP IIIB, full-time, effective 11/19/24
Lynne Peterson, ESC, AESP VB, full-time, effective 11/18/24
Jamie Piemeisl, Weaver Lake, Special Ed ESP, part-time, effective 11/15/24
Hayden Potratz, Basswood, Kidstop ESP, part-time, effective 10/28/24
Terrica Quarles, Brooklyn Middle, Special Ed ESP, part-time, effective 11/7/24
Haggai Simon, Park Center Senior, Special Ed ESP, part-time, effective 10/30/24
Jameela Wade, Birch Grove Special Ed ESP, part-time, effective 11/4/24
Dkwan Washington, Garden City, Instructional ESP, part-time, effective 11/6/24
Johnny Wynne, Maple Grove Senior, Student & Parking Lot Monitor, full-time, effective 11/1/24
Malee Xiong, ESC, Community Liaison, full-time, effective 10/28/24
ADD Ashley Bock, Cedar Island, Site Supervisor for Kidstop-School Age Care and Four Star, full-time, effective 11/18/24
ADD Albert Jones, ESC, Grounds/Ice Arena, full-time, effective 12/2/24
ADD Sarah Smoker, ESC, Registered Nurse, full-time, effective 11/20/24
ADD Shidaija Stone, Maple Grove Senior, Nutrition Assistant, part-time, effective 11/18/24

Positions Ending

Mara Roesler, Rice Lake, Special Ed ESP, part-time, temporary, effective 11/15/24

ADD Mara Roesler, Rice Lake, Instructional ESP, part-time, temporary, effective 11/15/24

Rescind

Nancy Barrett, ESC, AESP-VB, full-time, effective 10/21/24, original board date 10/22/24

0550

FORM A WORKSHEET

ASSISTING WITH FILLING OUT FORM A APPLICATION TO
MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION
This is for your assistance only and does not need to be submitted with the Application Form

STEP 1

List the number of free and reduced lunch students identified in the October 1, 2023 report submitted by your school to the Minnesota Department of Education. Enter these numbers on FORM A

Grade 9:	296
Grade 10:	330
Grade 11:	266
Grade 12:	239
TOTAL:	1131

Enter these numbers on FORM A

STEP 2

Identify the UNDUPLICATED number of free or reduced lunch students who participated in your activities program during the 2023-2024 school year.

- Unduplicated: Only count each student participant one time.
- In calculating your unduplicated number, count each student once regardless of the number of activities in which the student might participate. The total unduplicated count below must not be more than the total number in Step 1.

Example: *Sally Smith: Fall-volleyball; Winter-dance; Spring-golf.*
Sally counts as one student regardless of the number of activities in which she participates.

Bill Johnson: Winter-wrestling.
Bill counts as one student and only participated in one activity.

TOTAL UNDUPLICATED COUNT
of free/reduced lunch students: 679

Enter this number on FORM A

STEP 3: NOT LATER THAN NOVEMBER 15, 2024

Complete the online Form A application at mshslfoundation.org

Contact your school administrator and have the MSHSL Foundation Form A Resolution approved by the Governing Board of your school.

Once approved, the Governing Board Chair and Governing Board Clerk/Treasurer shall sign the Resolution.

Upload the PDF of the Resolution on the Form A application or email MSHSL Foundation Resolution to mshslfoundation@gmail.com.

OSSEO

FORM A

RESOLUTION OF GOVERNING BOARD SUPPORTING
FORM A APPLICATION TO MINNESOTA
STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of [Name of School/District] Click or tap here to enter text. recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of [Name of School/District] Click or tap here to enter text. supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

Click or tap here to enter text. _____
Date Board Chair/Head of School

Click or tap here to enter text. _____
Date Board Clerk – Treasurer/ Finance Director

PCSH

FORM A WORKSHEET

ASSISTING WITH FILLING OUT FORM A APPLICATION TO
MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION
This is for your assistance only and does not need to be submitted with the Application Form

STEP 1

List the number of free and reduced lunch students identified in the October 1, 2023 report submitted by your school to the Minnesota Department of Education. Enter these numbers on FORM A

Grade 9:	517
Grade 10:	554
Grade 11:	488
Grade 12:	432
TOTAL:	1991

Enter these numbers on FORM A

STEP 2

Identify the UNDUPLICATED number of free or reduced lunch students who participated in your activities program during the 2023-2024 school year.

- Unduplicated: Only count each student participant one time.
- In calculating your unduplicated number, count each student once regardless of the number of activities in which the student might participate. The total unduplicated count below must not be more than the total number in Step 1.

Example: *Sally Smith: Fall-volleyball; Winter-dance; Spring-golf.*
Sally counts as one student regardless of the number of activities in which she participates.

Bill Johnson: Winter-wrestling.
Bill counts as one student and only participated in one activity.

TOTAL UNDUPLICATED COUNT
of free/reduced lunch students: 608

Enter this number on FORM A

STEP 3: NOT LATER THAN NOVEMBER 15, 2024

Complete the online Form A application at mshslfoundation.org

Contact your school administrator and have the MSHSL Foundation Form A Resolution approved by the Governing Board of your school.

Once approved, the Governing Board Chair and Governing Board Clerk/Treasurer shall sign the Resolution.

Upload the PDF of the Resolution on the Form A application or email MSHSL Foundation Resolution to mshslfoundation@gmail.com.

PCSH

FORM A

RESOLUTION OF GOVERNING BOARD SUPPORTING
FORM A APPLICATION TO MINNESOTA
STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of [Name of School/District] Click or tap here to enter text. recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of [Name of School/District] Click or tap here to enter text. supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

Click or tap here to enter text. _____
Date Board Chair/Head of School

Click or tap here to enter text. _____
Date Board Clerk – Treasurer/ Finance Director

OSSEO AREA SCHOOLS
ISD 279

Educational Service Center
Independent School District 279
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P251965
NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
bjhaugdahl@wlhall.com
08835
WL HALL COMPANY
530 15TH AVE S
HOPKINS MN 55343

ATTN: BRIAN HAUGDAHL

SHIP TO
ESC - CUSTODIAL & MAINTENANCE
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: ROSS LUKEN

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
10/25/24	MELANIE DURAND	R252583	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order Comments: Per attached Cooperative Purchasing #IFB MN #021D-350510 **********		
01	1.00		INSTALL SKYLIGHTS AT MGSH COOPERATIVE PURCHASING #IFB MN #021D-350510	33309.0000	33,309.00
02	1.00		REMOVE AND REPLACE KALWALL AT FO COOPERATIVE PURCHASING #IFB MN #021D-350510	245747.0000	245,747.00
03	1.00		PERFORMANCE BOND	2210.0000	2,210.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005865368000 522	281,266.00	2425-38

PAGE TOTAL $	281,266.00
TOTAL $	281,266.00

This order is exempt from federal excise tax and state tax. #8004606. No alteration of this order is approved without prior written consent of the Purchasing Department. By acceptance of this Purchase Order, vendor agrees to ISD 279 Terms and Conditions. www.district279.org. It is the responsibility of the vendor to review T&C.

Facilities for MGSH and FO

Interim Coordinator, Purchasing & Warehouse

APPROVED BY

OSSEO AREA SCHOOLS
ISD 279

Educational Service Center
Independent School District 279
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P252218
NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
janderson@hbsponline.com
16037 FAX: 952-374-6111
H & B SPECIALIZED PRODUCTS INC
6213 BURY DRIVE
EDEN PRAIRIE MN 55346

ATTN: JAMI ANDERSON

SHIP TO
ESC - CUSTODIAL & MAINTENANCE
ISD 279 WAREHOUSE
9375 ZACHARY LN N
MAPLE GROVE MN 55369

ATTN: JEFF ARTHURS

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
11/14/24	MELANIE DURAND	R252849	

TERMS:	F.O.B.:	DESC.:
NET 30 DAYS	NO FREIGHT CHARGE	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order Comments: Per attached proposal Olympus Lockers Contract #21.9 Cooperative Purchasing Connection **********		
01	1.00		105113 METAL LOCKERS/HARDWOOD BENCHES AND SHELVES AT MAPLE GROVE SENIOR HIGH	420853.0000	420,853.00
02	1.00		PERFORMANCE BOND	7683.0000	7,683.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	16005870000000 520	428,536.00	2425-07

PAGE TOTAL $	428,536.00
TOTAL $	428,536.00

This order is exempt from federal excise tax and state tax. #8004606. No alteration of this order is approved without prior written consent of the Purchasing Department. By acceptance of this Purchase Order, vendor agrees to ISD 279 Terms and Conditions. www.district279.org. It is the responsibility of the vendor to review T&C.

92

Facilities for MGSH

Interim Coordinator, Purchasing & Warehouse
APPROVED BY

OSSEO AREA SCHOOLS
ISD 279

Educational Service Center
Independent School District 279
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P252192
NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
thomas.powell@trane.com
02314
TRANE
775 VANDALIA STREET
ST PAUL MN 55114

ATTN: THOMAS POWELL

SHIP TO
OSSEO SENIOR HIGH
317 SECOND AVE NW DOOR #20
ATTN: RECEIVING
OSSEO MN 55369

ATTN: JEFF ARTHURS

ORDER DATE: 11/13/24	BUYER: MELANIE DURAND	REQ. NO.: R252852	REQUIRED BY:
TERMS: NET 30 DAYS	F.O.B.: NO FREIGHT CHARGE	DESC.:	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order Comments: Per attached Proposal Number: S3-158109-9284-2 Opportunity ID: 7886023 COOP Quote Number: S3-32-10011-24-004 COOP or Federal Contract ID: OMNIA Racine #3341 *** District contact for project, Jeff Arthurs, Athursj@district279.org, 763-516-1932 *** **********		
01	1.00		230 TON AIR COOLED SINTESIS CHILLER MODEL RTAF230EUAHH. 440 TON AIR COOLED ASCEND CHILLER MODEL ACRC4404EU**QEUEX	775197.0000	775,197.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	06005867380000 522	775,197.00	2425-59

PAGE TOTAL $	775,197.00
TOTAL $	775,197.00

This order is exempt from federal excise tax and state tax. #8004606. No alteration of this order is approved without prior written consent of the Purchasing Department. By acceptance of this Purchase Order, vendor agrees to ISD 279 Terms and Conditions. www.district279.org. It is the responsibility of the vendor to review T&C.

93

Jennifer Jaulke
Interim Coordinator, Purchasing & Warehouse

APPROVED BY

Facilities for OSH

OSSEO AREA SCHOOLS
ISD 279

Educational Service Center
Independent School District 279
11200 93rd Avenue N
Maple Grove, MN 55369
763-391-7027

PURCHASE ORDER NO. P252219
NOTE: The PO number must appear on Invoices and packing slips.
Email invoices to accountspayable@district279.org

VENDOR
gregn@svl.com
09122 FAX: 651-481-8621
SCHWAB-VOLLHABER-LUBRATT INC
2920 CENTRE POINTE DR
ROSEVILLE MN 55113

ATTN: GREG NUSS

SHIP TO
MAPLE GROVE SENIOR HIGH
9800 FERNBROOK LN
ATTN: RECEIVING ROOM
MAPLE GROVE MN 55369

ATTN: ROSS LUKEN

ORDER DATE:	BUYER:	REQ. NO.:	REQUIRED BY:
11/14/24	MELANIE DURAND	R252883	
TERMS: NET 30 DAYS	F.O.B.: NO FREIGHT CHARGE	DESC.:	

ITEM#	QUANTITY	UOM	DESCRIPTION	UNIT PRICE	EXTENSION
			Order Comments: Per attached SVL Quote #1120110 Certified Proposal Number : R200401-MN-329879 Proposal is in accordance with Region 4 ESC Contract #R200401 - Omnia Partners **********		
01	1.00		(9) DAIKIN CAH INDOOR AIR HANDLERS TAG: AHU-105 THRU 111, 113, AND 114	624836.0000	624,836.00

ITEM#	ACCOUNT	AMOUNT	PROJECT CODE
	05005865380000 522	624,836.00	2425-07

PAGE TOTAL $	624,836.00
TOTAL $	624,836.00

This order is exempt from federal excise tax and state tax. #8004606. No alteration of this order is approved without prior written consent of the Purchasing Department. By acceptance of this Purchase Order, vendor agrees to ISD 279 Terms and Conditions. www.district279.org. It is the responsibility of the vendor to review T&C.

94

Facilities for MGSH

Interim Coordinator, Purchasing & Warehouse
APPROVED BY

TO: Bart Becker, Jennifer Ajsenberg, Peter Buller, Wade Schroeder

CC: Sherri Lincoln

FROM: Ashton Crooks on behalf of DLTL

DATE: 10.29.2024

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	**Crimson Bands**
Adult Advisors	**Peter Buller, Wade Schroeder**
Destination	**Fargo, ND**
Departure Date	**3.4.2025**
Return Date	**3.5.2025**
Assistant Superintendent Approved	**10.29.24**
Board Approval Date	Will be added to the **11.19.2024** School Board Agenda for approval

TO: Bart Becker, Jennifer Ajsenberg, Peter Buller, Wade Schroeder

CC: Sherri Lincoln

FROM: Ashton Crooks on behalf of DLTL

DATE: 10/29/2024

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	**Jazz Band**
Adult Advisors	**Peter Buller, Wade Schroeder**
Destination	**Cedar Falls, IA**
Departure Date	**2/20/2025**
Return Date	**2/21/2025**
Assistant Superintendent Approved	**10/29/2024**
Board Approval Date	Will be added to the **11/19/2024** School Board Agenda for approval

TO: Bart Becker, Jennifer Ajsenberg, John Schtinski

CC: Sherri Lincoln

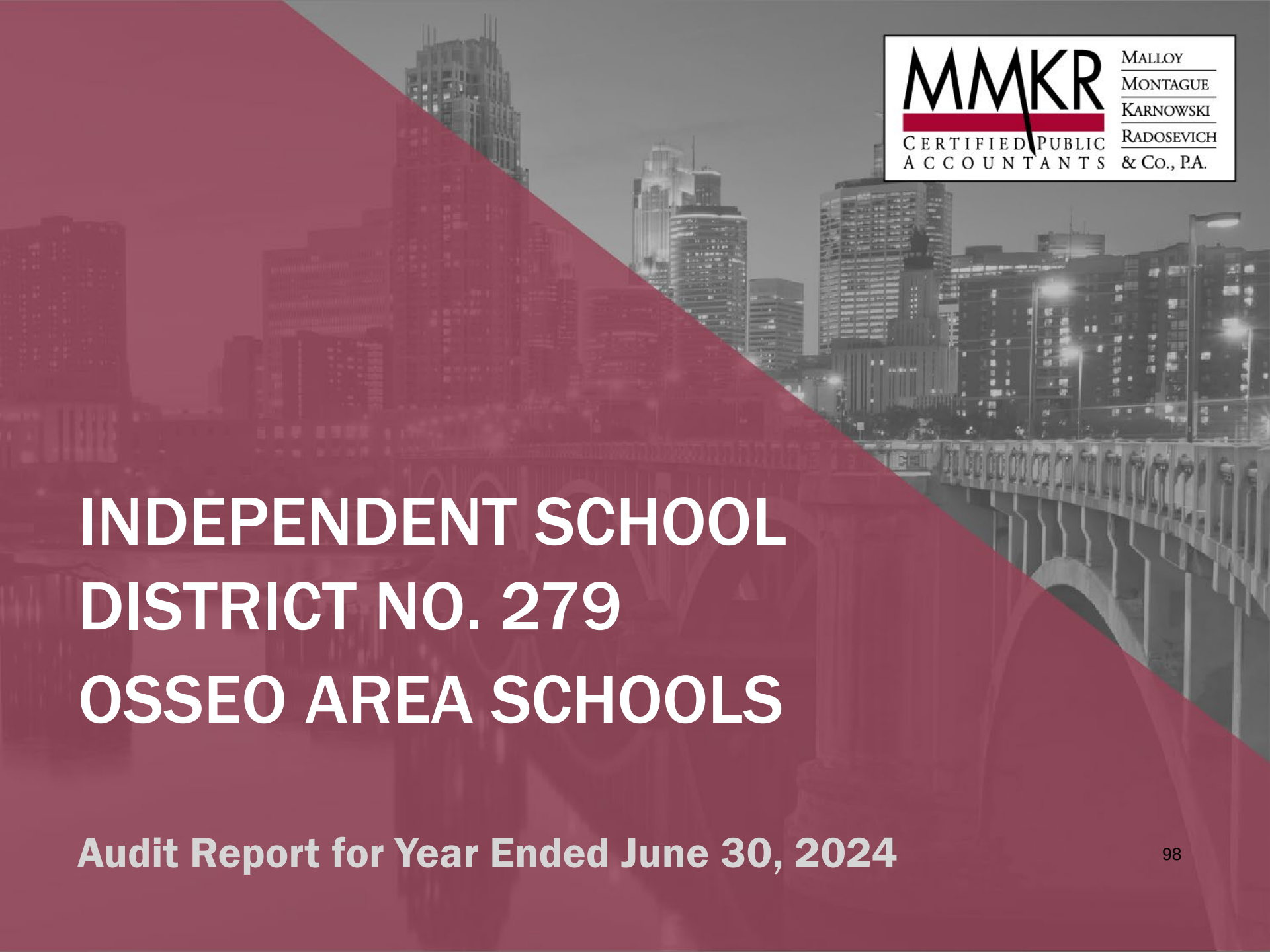
FROM: Ashton Crooks on behalf of DLTL

DATE: 10.29.2024

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 Schtinski**
Event	**Selling of Chocolate Bars**
Date(s)	**11/1/24-11/15/24**
Assistant Superintendent Approved	**10.29.2024**
Board Approval Date	Will be added to the **11.19.2024** School Board Agenda for approval



MMKR
CERTIFIED PUBLIC ACCOUNTANTS
MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO., P.A.

INDEPENDENT SCHOOL DISTRICT NO. 279
OSSEO AREA SCHOOLS

Audit Report for Year Ended June 30, 2024

AUDITOR'S ROLE

MMKR

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

MMKR

DISTRICT FINANCIAL AUDIT

- Unmodified Opinion on Basic Financial Statements
- Emphasis of Matter
  - Implementation of Standard on Grouped Capital Assets

INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT

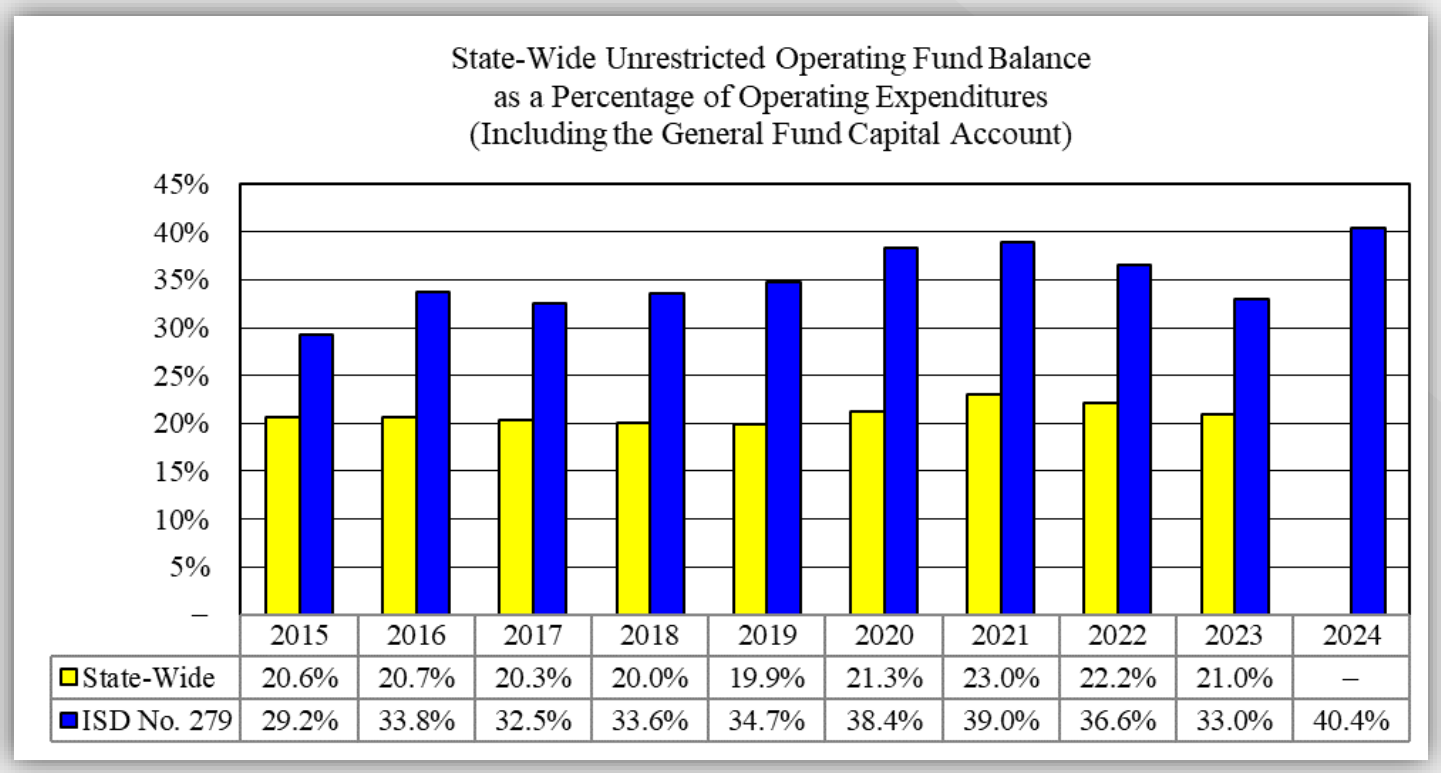
- No Deficiencies or Material Weaknesses in the District's Internal Control over Compliance

AUDIT RESULTS (CONTINUED)

MMKR

MN LEGAL COMPLIANCE	• No Noncompliance with Minnesota Laws and Regulations
SINGLE AUDIT of FEDERAL AWARDS	• Clean Opinion on Schedule of Expenditures of Federal Awards • No Material Weaknesses or Instances of Noncompliance Reported

STATE-WIDE FUND BALANCES



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
State-Wide	20.6%	20.7%	20.3%	20.0%	19.9%	21.3%	23.0%	22.2%	21.0%	–
ISD No. 279	29.2%	33.8%	32.5%	33.6%	34.7%	38.4%	39.0%	36.6%	33.0%	40.4%

REVENUE PER ADM SERVED

Governmental Funds Revenue per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 279 – Osseo Area Schools		
	2022	2023	2022	2023	2022	2023	2024
General Fund							
Property taxes	$ 2,645	$ 2,760	$ 3,506	$ 3,704	$ 3,949	$ 4,029	$ 5,330
Other local sources	571	742	446	595	266	454	554
State	10,504	10,771	10,536	10,792	10,433	11,004	12,232
Federal	1,335	1,344	1,397	1,441	1,011	1,320	1,200
Total General Fund	15,055	15,617	15,885	16,532	15,659	16,807	19,316
Special revenue funds							
Food Service	803	676	770	649	816	661	863
Community Service	731	795	836	919	815	851	878
Debt Service Fund	1,508	1,579	1,537	1,595	672	776	638
Total revenue	$ 18,097	$ 18,667	$ 19,028	$ 19,695	$ 17,962	$ 19,095	$ 21,695
ADM served per MDE (current year estimated)					20,634	20,656	20,829

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 2024 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		
	2022	2023	2022	2023	2022	2023	2024
General Fund							
Administration and district support	$ 1,249	$ 1,300	$ 1,300	$ 1,320	$ 1,009	$ 1,060	$ 1,207
Elementary and secondary regular instruction	6,494	6,646	6,838	7,019	6,886	7,320	8,111
Vocational education instruction	210	224	191	198	213	193	243
Special education instruction	2,724	2,892	2,883	3,059	2,876	2,936	3,108
Instructional support services	816	861	939	1,030	1,473	1,644	1,468
Pupil support services	1,429	1,553	1,558	1,712	1,398	1,551	1,558
Sites, buildings, and other	1,113	1,201	1,076	1,171	1,233	1,376	1,402
Total General Fund – noncapital	14,035	14,677	14,785	15,509	15,088	16,080	17,097
General Fund capital expenditures	876	960	897	959	718	1,193	1,186
Total General Fund	14,911	15,637	15,682	16,468	15,806	17,273	18,283
Special revenue funds							
Food Service	670	706	659	693	724	751	817
Community Service	689	763	774	865	696	797	893
Debt Service Fund	1,599	1,626	1,561	1,652	692	790	583
Total expenditures	$ 17,869	$ 18,732	$ 18,676	$ 19,678	$ 17,918	$ 19,611	$ 20,576
ADM served per MDE (current year estimated)					20,634	20,656	20,829

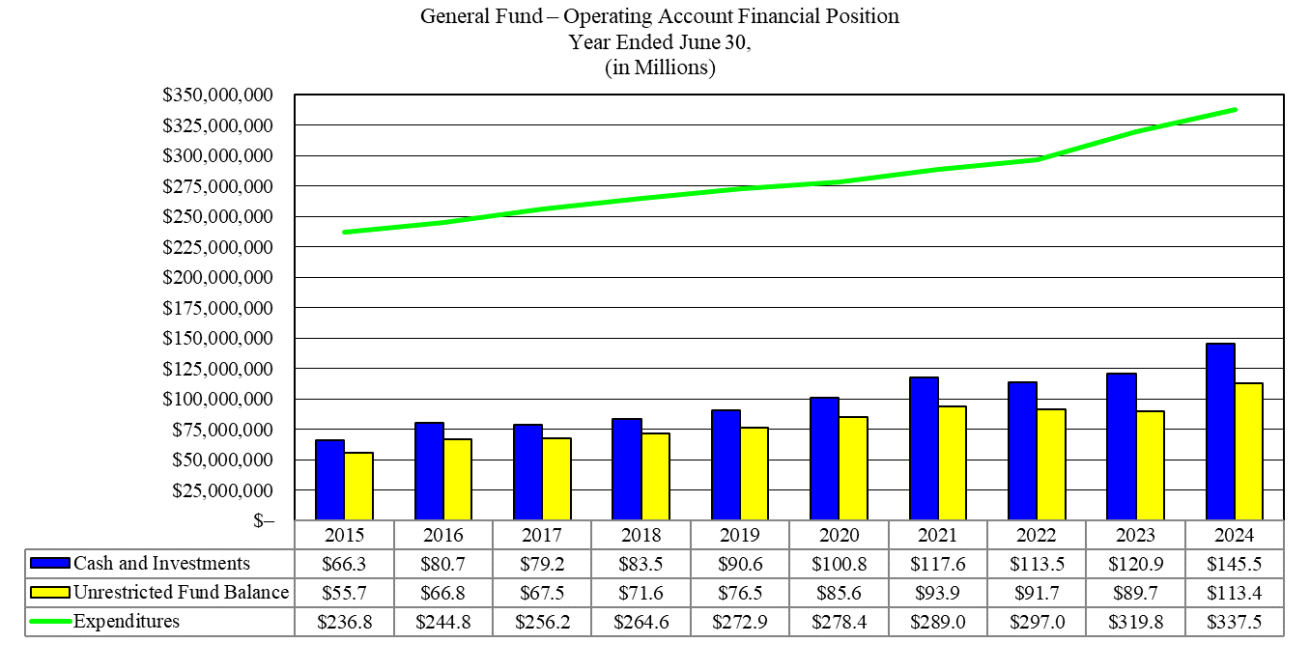
Note 1: Excludes the Capital Projects – Building Construction Fund, Other Post-Employment Benefits Bonds Debt Service Account, internal service funds, and fiduciary funds.

Note 2: Fiscal 2024 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



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Cash and Investments	$66.3	$80.7	$79.2	$83.5	$90.6	$100.8	$117.6	$113.5	$120.9	$145.5
Unrestricted Fund Balance	$55.7	$66.8	$67.5	$71.6	$76.5	$85.6	$93.9	$91.7	$89.7	$113.4
Expenditures	$236.8	$244.8	$256.2	$264.6	$272.9	$278.4	$289.0	$297.0	$319.8	$337.5

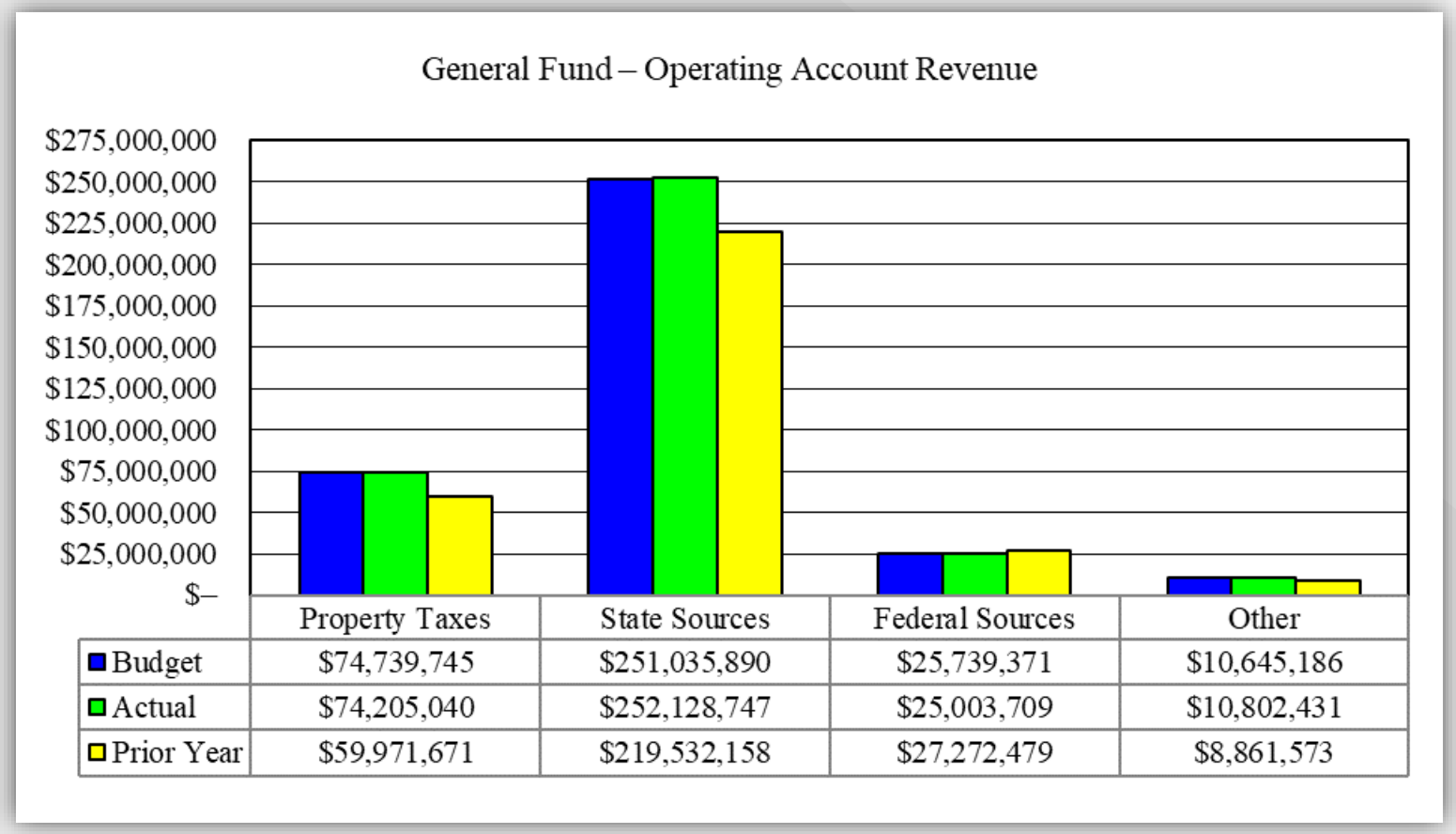
GENERAL FUND

FINANCIAL POSITION – TREND ANALYSIS – CONTINUED

	June 30,				
	2020	2021	2022	2023	2024
Nonspendable fund balances	$ 413,056	$ 217,512	$ 440,231	$ 434,679	$ 869,772
Restricted fund balances (1)	2,582,371	2,635,666	1,664,876	2,236,866	2,767,927
Unrestricted fund balances					
Assigned	3,926,582	16,452,233	14,669,070	500,000	2,159,105
Unassigned	81,696,260	77,400,156	77,005,186	89,245,564	111,235,114
Total fund balance	$ 88,618,269	$ 96,705,567	$ 93,779,363	$ 92,417,109	$ 117,031,918
Unassigned fund balances as a percentage of expenditures	29.3%	26.8%	25.9%	27.9%	33.0%

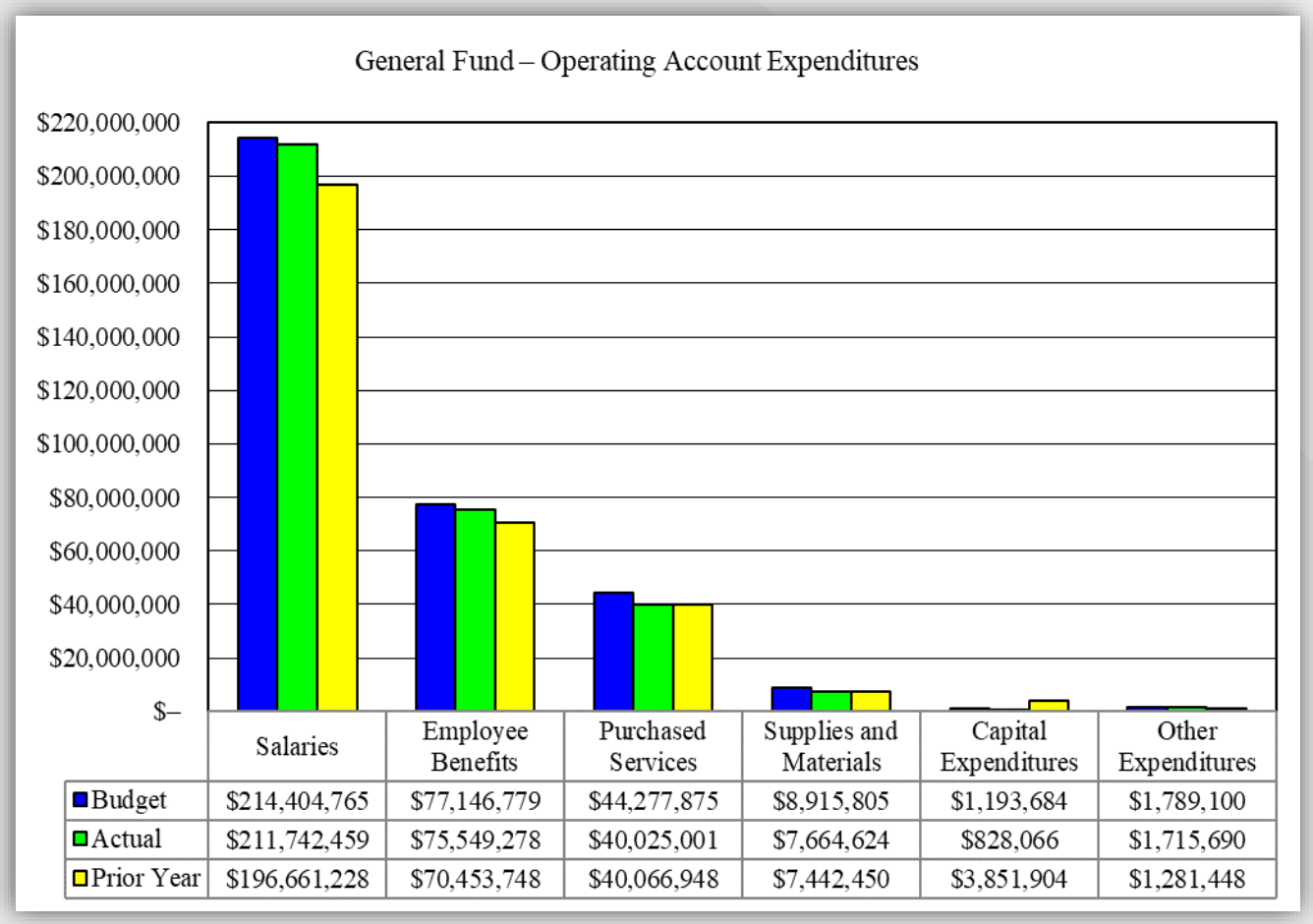
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

GENERAL FUND – OPERATING ACCOUNT REVENUE



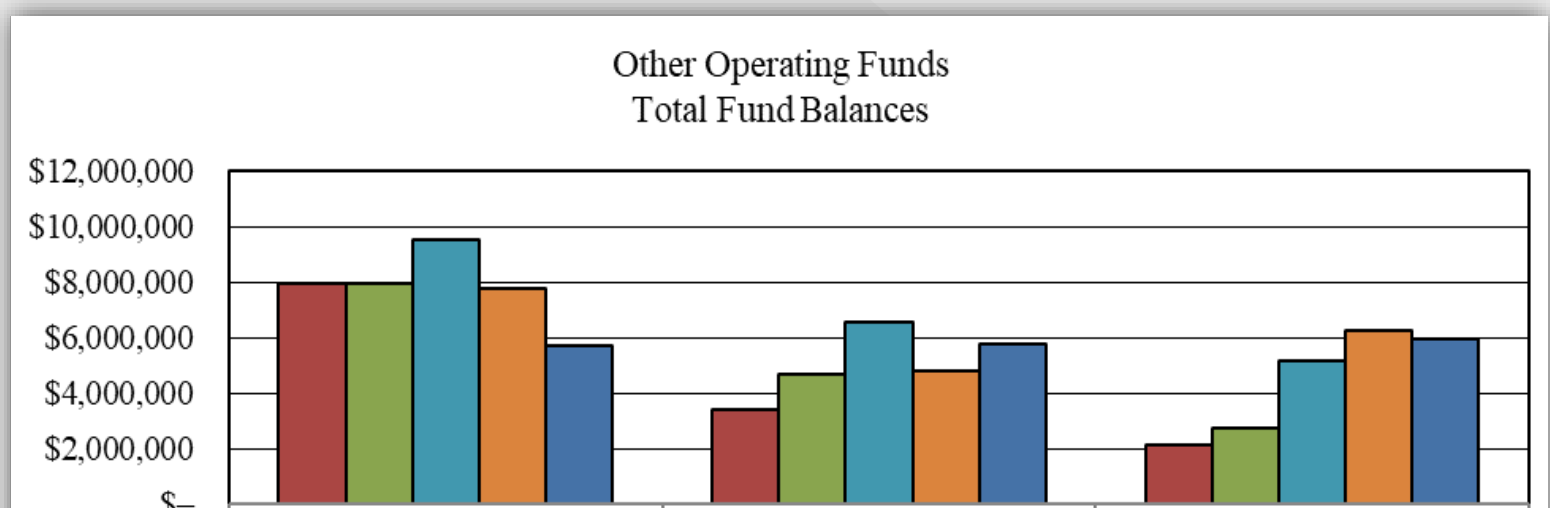
	Property Taxes	State Sources	Federal Sources	Other
Budget	$74,739,745	$251,035,890	$25,739,371	$10,645,186
Actual	$74,205,040	$252,128,747	$25,003,709	$10,802,431
Prior Year	$59,971,671	$219,532,158	$27,272,479	$8,861,573

GENERAL FUND – OPERATING ACCOUNT EXPENDITURES



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$214,404,765	$77,146,779	$44,277,875	$8,915,805	$1,193,684	$1,789,100
Actual	$211,742,459	$75,549,278	$40,025,001	$7,664,624	$828,066	$1,715,690
Prior Year	$196,661,228	$70,453,748	$40,066,948	$7,442,450	$3,851,904	$1,281,448

OTHER GOVERNMENTAL FUNDS



	General Fund – Capital Account	Food Service Special Revenue	Community Service Special Revenue
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
2024	$5,722,661	$5,763,889	$5,955,611

SUMMARY

CLEAN OPINION ON BASIC FINANCIAL STATEMENTS

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

NO AUDIT FINDINGS REPORTED

FINANCIAL RESULTS REFLECT ADHERENCE TO BUDGET

FOCUS ON LONG-TERM FUNDING

FINANCIAL RECORDS IN EXCELLENT CONDITION

OSSEO AREA SCHOOLS

ISD 279

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended June 30, 2024

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.

2023-2024

INDEPENDENT SCHOOL DISTRICT 279

OSSEO AREA SCHOOLS

Maple Grove, Minnesota

ANNUAL COMPREHENSIVE FINANCIAL REPORT
for the Fiscal Year Ended June 30, 2024

INDEPENDENT SCHOOL DISTRICT NO. 279
OSSEO AREA SCHOOLS

11200 – 93rd Avenue North
Maple Grove, MN 55369

Prepared by:
Business Services Department

Executive Director of Finance and Operations:
John Morstad, SFO, CSRM

Director, Business Services:
Kelly Benusa, CPA, RSBO, SFO

Assistant Director, Business Services:
Michael Hueller, CPA

Coordinator, Business Services:
Michelle Larson

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

Table of Contents

	Page
SECTION I – INTRODUCTORY SECTION	
Letter of Transmittal	i
Organizational Chart	ix
School Board and Administration	x
Certificate of Excellence in Financial Reporting	xi
Map of School District	xii
SECTION II – FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	23
Government-Wide Financial Statements	
Statement of Net Position	24
Statement of Activities	25
Fund Financial Statements	
Governmental Funds	
Balance Sheet	26
Reconciliation of the Balance Sheet to the Statement of Net Position	29
Statement of Revenue, Expenditures, and Changes in Fund Balances	30
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	33
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	35
Proprietary Funds	
Internal Service Funds	
Statement of Net Position	36
Statement of Revenue, Expenses, and Changes in Net Position	37
Statement of Cash Flows	39
Fiduciary Funds	
Custodial Funds	
Statement of Fiduciary Net Position	40
Statement of Changes in Fiduciary Net Position	41
Notes to Basic Financial Statements	43
REQUIRED SUPPLEMENTARY INFORMATION	77
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	78
Schedule of District Contributions	78
Teachers Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	79
Schedule of District Contributions	79
Other Post-Employment Benefits Plan	
Schedule of Changes in the District's Total OPEB Liability and Related Ratios	80
Notes to Required Supplementary Information	81

Table of Contents (continued)

	Page
SUPPLEMENTARY INFORMATION	87
Combining and Individual Fund Statements and Schedules	
Nonmajor Governmental Funds	89
Combining Balance Sheet	90
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	91
Governmental Funds	
Individual Fund Schedules	93
Food Service Special Revenue Fund	
Comparative Balance Sheet	94
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	95
Community Service Special Revenue Fund	
Comparative Balance Sheet	96
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	97
General Fund	
Comparative Balance Sheet	98
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	99
Comparative Balance Sheet – Operating Account	102
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Operating Account	103
Comparative Balance Sheet – Capital Expenditure Account	107
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Expenditure Account	108
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	110
Comparative Schedule of Revenue, Expenditures, and Changes in Fund Balanc	111
Debt Service Fund	
Comparative Balance Sheet	112
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	113
Proprietary Funds	
Internal Service Funds	115
Combining Statement of Net Position	116
Combining Statement of Revenue, Expenses, and Changes in Net Position	118
Combining Statement of Cash Flows	120
Fiduciary Funds	123
Custodial Funds	
Combining Statement of Fiduciary Net Position	124
Combining Statement of Changes in Fiduciary Net Position	125

Table of Contents (continued)

	Page
SECTION III – STATISTICAL SECTION (UNAUDITED)	
Statistical Section (Unaudited)	127
Net Position by Component	128
Changes in Net Position	130
Fund Balances of Governmental Funds	132
Changes in Fund Balances of Governmental Funds	134
General Fund – Operating Account Expenditures by Program	136
General Fund – Operating Account Revenue by Source	139
Revenue and Expenditures – General Fund, Special Revenue Funds, General Obligation Bonds, and Other Post-Employment Benefits Bonds – Debt Service Accounts	140
General Fund – Operating Account Revenue per Student	143
Assessed Value and Estimated Actual Value of Taxable Property	144
Governmental Fund Tax Revenues by Source and Levy Type	147
Principal Property Taxpayers	148
School Tax Levies and Tax Rates by Fund	150
Direct and Overlapping Property Tax Rates	152
Property Tax Levies and Collections	154
Ratios of Outstanding Debt by Type	156
Ratio of Net Bonded Debt to Tax Capacity and Legal Debt Margin	158
Direct and Overlapping Debt	161
Legal Debt Margin Information	162
Deferred Tax Levies for Future Bond Debt Service	164
Demographic and Economic Statistics	165
Principal Employers	166
Building Permits Issued by Major Cities	167
Employees by Classification	168
Operating Indicators by Function	170
Capital Asset Statistics by Function	172
Average Class Size	174
School Facilities	175
Food Service – School Lunch Program Data	176
Students	178

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

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.

OSSEO AREA SCHOOLS
ISD 279

Business Services
Educational Service Center

November 13, 2024

FISCAL YEAR 2024

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 No. 279 – Osseo Area Schools (the District) for the fiscal year ended June 30, 2024, 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, 2024. 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, 2024. 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.

Ph: (763) 391-7000
Fx: (763) 391-7232
11200 93rd Avenue N.
Maple Grove, MN 55369
district279.org

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 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 20,606 students in fiscal year (FY) 2024 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), 4 middle schools (6–8), 3 senior high schools (9–12), an online learning school (K–12), an area learning center, 2 early childhood centers, 2 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. Pre-kindergarten 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 pre-kindergarten 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. 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. While in middle school, your child may even take courses eligible for high school credit.

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, health care, 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, Math & Technology School 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, health care, 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 pre-kindergarten at every elementary school

Some of our special honors:

- National Merit students honored each year
- A number of Wallin Education Partners Scholars each year
- Each year, Park Center has International Baccalaureate Diploma recipients
- Advanced Placement (AP) Scholars
- Birch Grove School for the Arts was recognized as a Merit School of Excellence, and Weaver Lake: A Science, Math & Technology School was recognized as a Merit School of Distinction
- Award-winning staff: One of our principals was a finalist for Minnesota's 2024 National Distinguished Principal award; nine Osseo Area Schools won an award from the Minnesota School Counselor Association for their counseling programming; Minnesota School Business Official of the Year, Association of School Business Officials International Pinnacle of Achievement Recipient, and more
- Student School Board representatives and student Advisory Board recently added
- Partnerships: Industry leaders continue to participate on career panels and share about their professions in classrooms and in the field
- All-conference musicians in band, orchestra, and choir
- State, section, and conference champions in athletics
- Recognized for excellence in financial reporting by the Association of School Business Officials International

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 20,552 adjusted average daily membership for FY 2024 and an actual enrollment of 20,606. The District's student enrollment for FY 2025 is projected to increase with an estimated student enrollment of 20,899. An increase in enrollment is projected over the next two 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 $282 million for deferred maintenance and health and safety facility needs.

Osseo Area Schools 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 2025 allowance per ADM would be $8,543 rather than $7,281, a difference of $1,262 per ADM, which would amount to more than $28.5 million in 2025 for Osseo.

Minnesota's economic and budget outlook has tightened after record surpluses. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February 2024, the state was projecting a $3.7 billion surplus, although the vast majority of that is earmarked for state bonding/construction projects. The 2024 session was not a budget year, so expectations were low. The Legislature approved a small supplemental education budget bill, totaling just $43 million, primarily for the Reading to Ensure Academic Development (READ) Act, student absenteeism, and addressing teacher shortages.

In alignment with the current economic concerns, there are numerous factors affecting public school finance that need to be monitored on an ongoing 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, and Debt Service Fund. 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 2023, using the **Long-Range Financial Model (LRFM) and Annual Budget Framework** and the **FY 2025 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 2025 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 School 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 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 2025 budget proposals at a work session on February 6, 2024. These budget proposals followed School Board direction that was provided at the November 14, 2023, work session. Budget proposals were approved at the February 20, 2024 regular School Board meeting and resulted in net adjustments of $2,159,706 in the General Fund and $482,536 in the Community Service Special Revenue Fund. The General Fund amount is comprised of LRFP budget adjustments, including enrollment alignment of $1,202,821, Family Medical Leave Act of $157,000, and strategic investments—one year only—of $1 million, which has been reduced due to the elimination of $200,115 for one full-time equivalent (FTE) assistant principal at 279Online.

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 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."

Unrestricted fund balance (the total of the assigned and unassigned components of fund balance) in the General Fund Operating Account on June 30, 2024, was 33.6 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

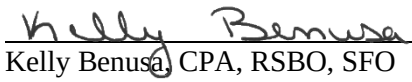
This report will be submitted to the ASBO International for consideration for the Certificate of Excellence (COE) in Financial Reporting. The District received this award as a result of its initial submission in FY 1990 and all subsequent submissions on an annual basis through FY 2023. To receive this 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 want 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

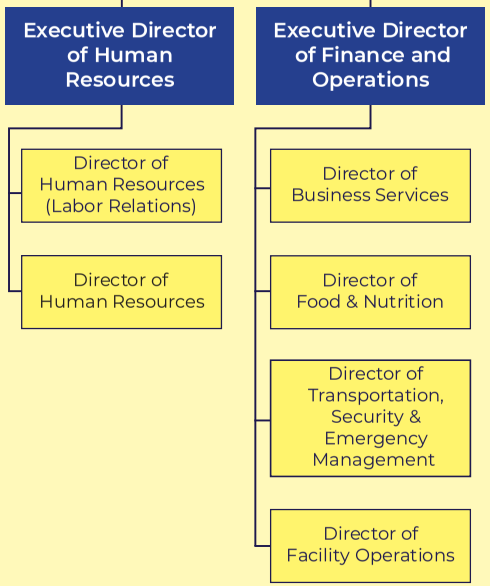


Kelly Benusa, CPA, RSBO, SFO
Director, Business Services

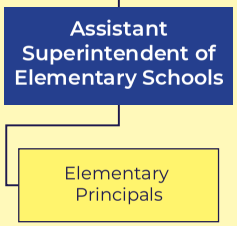
OSSEO AREA SCHOOLS
ISD 279

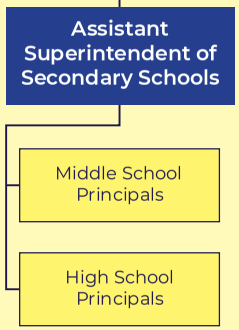
Organizational Chart 2024-25

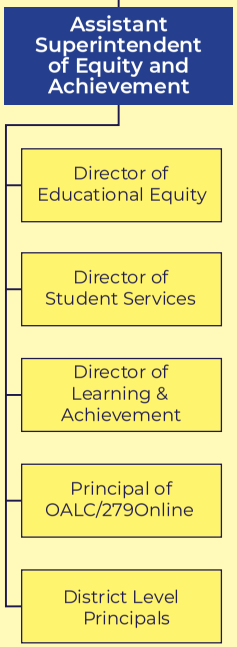




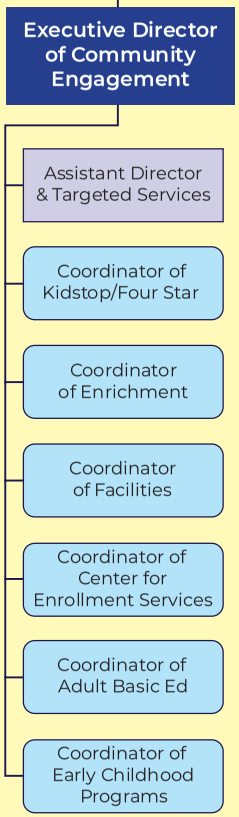
HUMAN & ADMINISTRATIVE RESOURCES TEAM (HART)



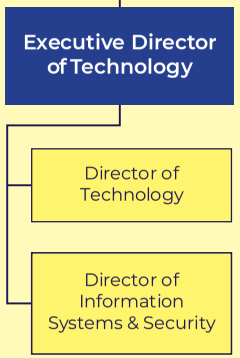




DEPARTMENT OF LEADERSHIP, TEACHING & LEARNING (DLTL)



COMMUNITY ENGAGEMENT (CEN)



INSTRUCTIONAL & INFORMATION TECHNOLOGY TEAM (I2T2)

INDEPENDENT SCHOOL DISTRICT NO. 279

School Board and Administration
as of June 30, 2024

SCHOOL BOARD

	Board Position
Jacquelene Mosqueda-Jones	Chairperson
Tanya Prince	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, 2023.

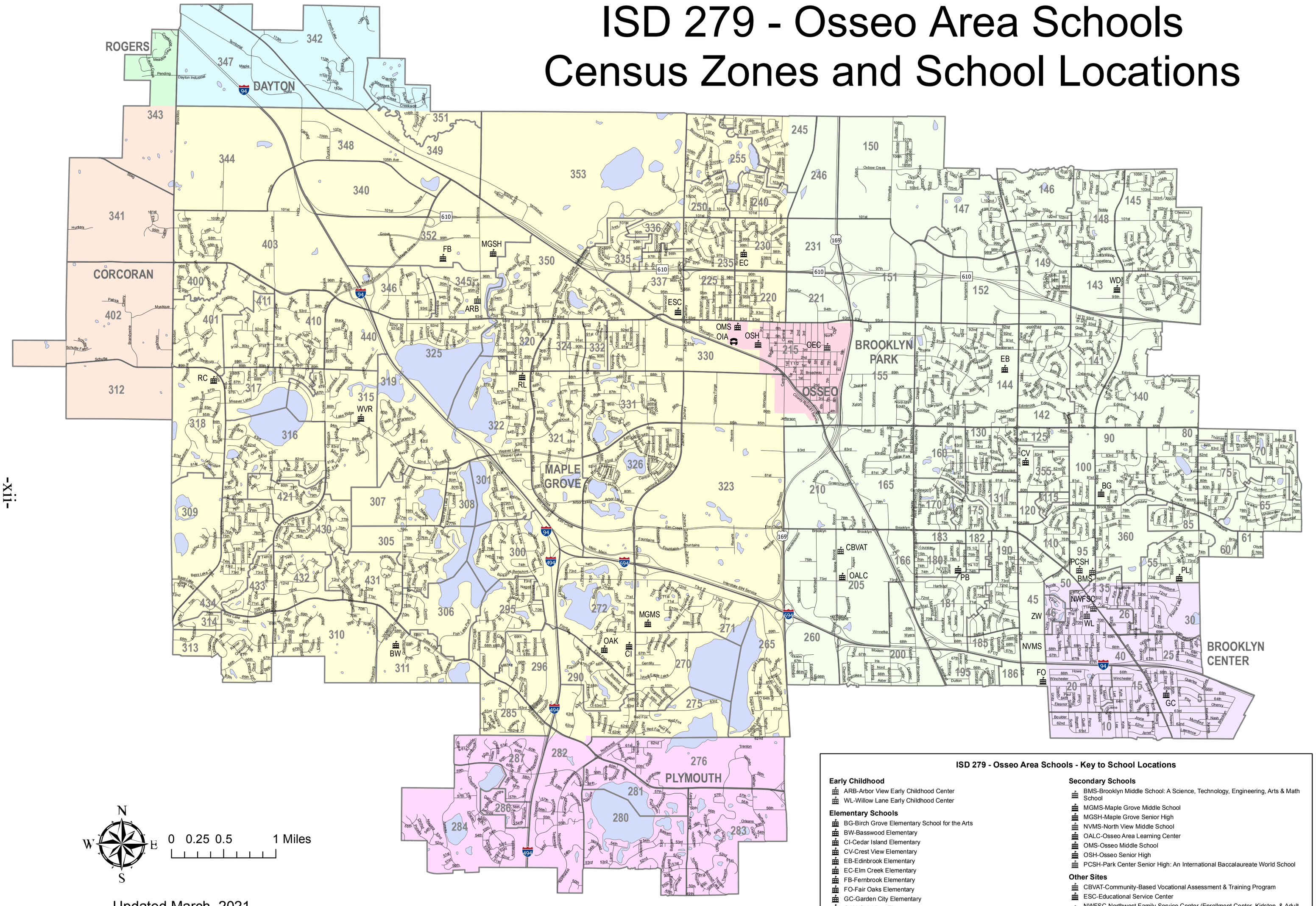
The district report meets the criteria established for ASBO International's Certificate of Excellence in Financial Reporting.

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Ryan S. Stechschulte
President

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

ISD 279 - Osseo Area Schools
Census Zones and School Locations



N
W E
S

0 0.25 0.5 1 Miles

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, 2024, 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, 2024, 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 2024, the District adopted new accounting guidance in capitalizing purchases of groups of similar assets in the current year. 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 Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 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 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 2023 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 15, 2023. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2023 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 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
November 13, 2024

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, 2024. 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 2024 include the following:

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2024 by $236,945,521 (net position). The District reported a change in net position of $55,830,076 on the Statement of Activities for the fiscal year ended June 30, 2024. 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, outflows, and long-term liabilities in the state-wide pension plans in which the District participates. The increase in the District's General Fund balance also impacted the change positively.

- The District's General Fund experienced an increase in fund balance of $22,552,710, which was $11,058,670 higher than the $11,494,040 surplus projected in the budget.

- As described in Note 1 of the notes to basic financial statements, in fiscal 2024, the District adopted new accounting guidance in capitalizing purchases of groups of similar assets in the current year. This change increased the beginning balance in government-wide net position by $4,307,750, including increases to capital assets and the related accumulated depreciation.

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

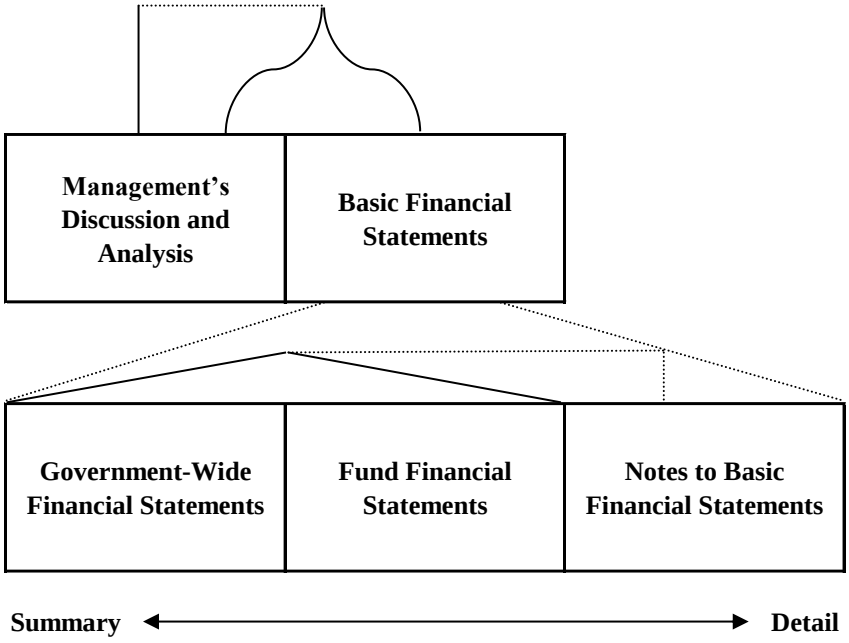


Figure B summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of the MD&A highlights the structure and content of each of the statements.

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 Northwest Family Service Center and Local Collaborative Time Study. 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 $236,945,521 on June 30, 2024. This was an increase of 34.0 percent from the prior year which includes the change in accounting principle.

Table 1
Summary Statement of Net Position – Governmental Activities
as of June 30, 2024 and 2023

	2024	2023
Assets		
Current and other assets	$ 584,202,362	$ 292,404,657
Capital assets, net of accumulated depreciation/amortization	459,985,265	427,413,536
Total assets	$ 1,044,187,627	$ 719,818,193
Deferred outflows of resources		
OPEB plan deferments	$ 5,089,927	$ 6,215,999
Pension plan deferments – PERA and TRA	67,399,942	69,784,854
Total deferred outflows of resources	$ 72,489,869	$ 76,000,853
Liabilities		
Long-term liabilities	$ 691,933,126	$ 429,259,358
Other liabilities	26,527,873	17,908,824
Total liabilities	$ 718,460,999	$ 447,168,182
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 137,257,426	$ 121,913,098
OPEB plan deferments	2,242,606	2,915,391
Pension plan deferments – PERA and TRA	21,770,944	47,014,680
Total deferred inflows of resources	$ 161,270,976	$ 171,843,169
Net position		
Net investment in capital assets	$ 284,604,635	$ 268,802,808
Restricted	36,498,735	32,179,593
Unrestricted	(84,157,849)	(124,174,706)
Total net position	$ 236,945,521	$ 176,807,695

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 $60,137,826, which primarily is related to investments in capital assets financed by general grants and aids and positive changes in net pension-related deferred inflows and liabilities in the state-wide pension plans the District participates in, including the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA). The increase in the District's General Fund balance also impacted the change positively. This change also includes the change in accounting principle previously discussed.

The current and other assets increased in the current year, the result of the issuance of 2024A General Obligation Building and Facilities Maintenance Bonds totaling $238,350,000. Long-term liabilities also increased because of this bond issuance.

Table 2
Summary Statement of Activities
for the Years Ended June 30, 2024 and 2023

	2024	2023
Revenues		
Program revenues		
Charges for services	$ 11,453,171	$ 14,171,766
Operating grants and contributions	142,310,164	118,091,828
Capital grants and contributions	2,863,548	7,807,982
General revenues		
Property taxes	125,969,450	101,077,810
General grants and aids	162,252,215	148,877,949
Other	14,774,936	7,126,568
Total revenues	459,623,484	397,153,903
Expenses		
Administration	14,763,586	13,705,585
District support services	12,613,970	10,612,245
Elementary and secondary regular instruction	159,054,375	115,585,085
Vocational education instruction	5,112,060	4,036,605
Special education instruction	61,730,953	50,189,664
Instructional support services	31,409,570	36,209,514
Pupil support services	32,534,952	32,245,839
Sites and buildings	22,271,774	22,698,059
Fiscal and other fixed cost programs	873,998	770,720
Food service	16,753,806	15,578,299
Community service	18,289,620	15,570,524
Unallocated depreciation and amortization expense	12,460,321	11,678,097
Interest and fiscal charges	15,924,423	5,131,297
Total expenses	403,793,408	334,011,533
Change in net position	55,830,076	63,142,370
Net position – beginning as previously reported	176,807,695	113,665,325
Change in accounting principle	4,307,750	–
Net position – beginning as restated	181,115,445	113,665,325
Net position – ending	$ 236,945,521	$ 176,807,695

Change in Net Position – The District's total revenues were $459,623,484 for the year ended June 30, 2024. Property taxes and general grants and aids accounted for 62.7 percent (see Figure C) of total revenue for the year. Operating grants and contributions increased $24,218,336 and general grants and aids increased $13,374,266 from an increase in state aid revenues, including increases in general education, compensatory, special education, and food service aid categories. Property taxes increased $24,891,640, due to an increase in the levy mainly in referendum and long-term facilities maintenance categories. Other general revenues increased $7,648,368 for the current fiscal year, mainly from improved investment earnings.

The total cost of all programs and services was $403,793,408. The District's expenses are predominantly related to educating and caring for students (74.9 percent) (see Figure D). The administrative activities of the District accounted for 3.7 percent of total costs. Expenses for fiscal year 2024 increased $69,781,875, mainly in elementary and secondary regular instruction and special education instruction, mainly due to increased salary and benefit costs, offset by changes in net pension-related obligations as previously mentioned. Interest and fiscal charges increased; the result of the bonds issued in the current year.

Figure C – Sources of Revenues for Fiscal Year 2024

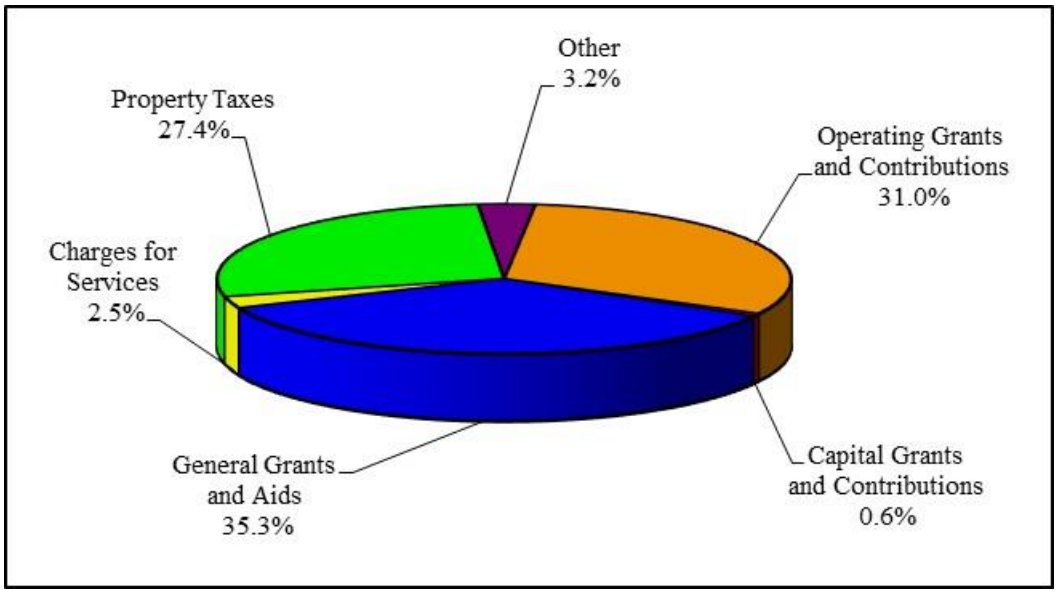
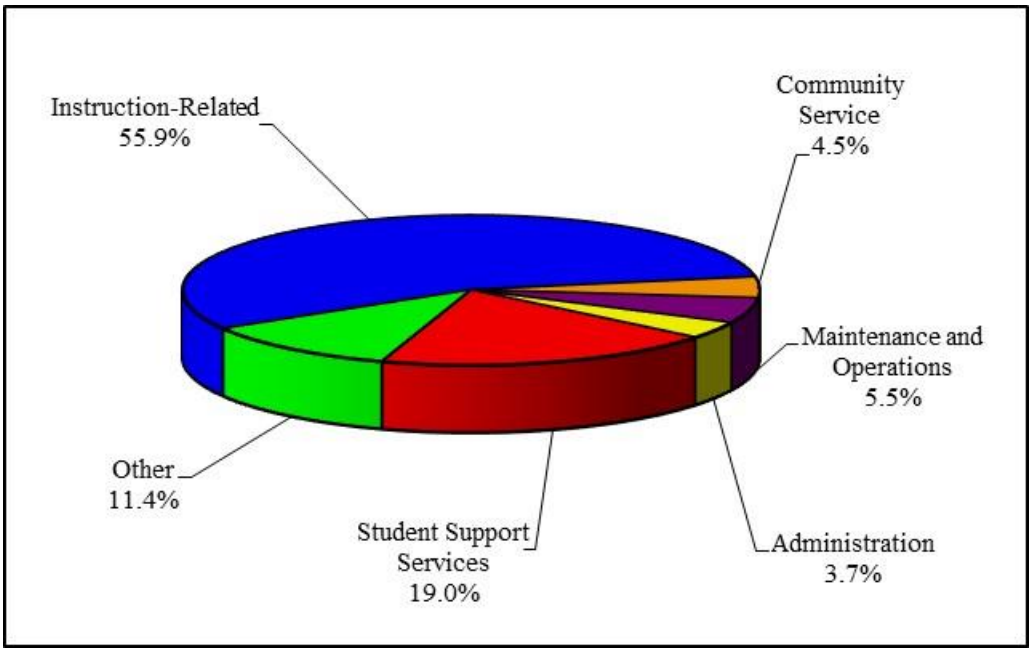


Figure D – Expenses for Fiscal Year 2024



- The cost of all *governmental* activities for fiscal year 2024 was $403,793,408.

- Most of the District's costs were paid for by district taxpayers and the taxpayers of our state through general revenues totaling $302,996,601. This portion of governmental activities was paid for with $125,969,450 in property taxes and $162,252,215 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 $142,310,164 and $2,863,548 of capital grants and contributions.

- Some of the cost, $11,453,171, 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
	2024	2023	2024–2023	2024	2023	2024–2023
Administration	$ 14,763,586	$ 13,705,585	7.7%	$ 14,577,433	$ 13,473,718	8.2%
District support services	12,613,970	10,612,245	18.9%	12,401,631	10,412,123	19.1%
Elementary and secondary regular instruction	159,054,375	115,585,085	37.6%	102,992,237	67,370,997	52.9%
Vocational education instruction	5,112,060	4,036,605	26.6%	4,937,235	3,876,985	27.3%
Special education instruction	61,730,953	50,189,664	23.0%	9,460,779	9,214,646	2.7%
Instructional support services	31,409,570	36,209,514	(13.3%)	24,069,077	26,462,310	(9.0%)
Pupil support services	32,534,952	32,245,839	0.9%	27,941,048	27,671,458	1.0%
Sites and buildings	22,271,774	22,698,059	(1.9%)	19,059,998	14,547,113	31.0%
Fiscal and other fixed cost programs	873,998	770,720	13.4%	873,998	770,720	13.4%
Food service	16,753,806	15,578,299	7.5%	(1,022,799)	1,982,135	(151.6%)
Community service	18,289,620	15,570,524	17.5%	3,491,144	1,348,358	158.9%
Unallocated depreciation and amortization expense	12,460,321	11,678,097	6.7%	12,460,321	11,678,097	6.7%
Interest and fiscal charges	15,924,423	5,131,297	210.3%	15,924,423	5,131,297	210.3%
Total	$ 403,793,408	$ 334,011,533	20.9%	$ 247,166,525	$ 193,939,957	27.4%

The change in the total cost of services within elementary and secondary regular instruction and special education instruction relate to increased salary and benefit costs offset by changes in net pension-related obligations from one year to the next, as previously mentioned. Interest and fiscal charges increased; the result of the bonds issued in the current year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

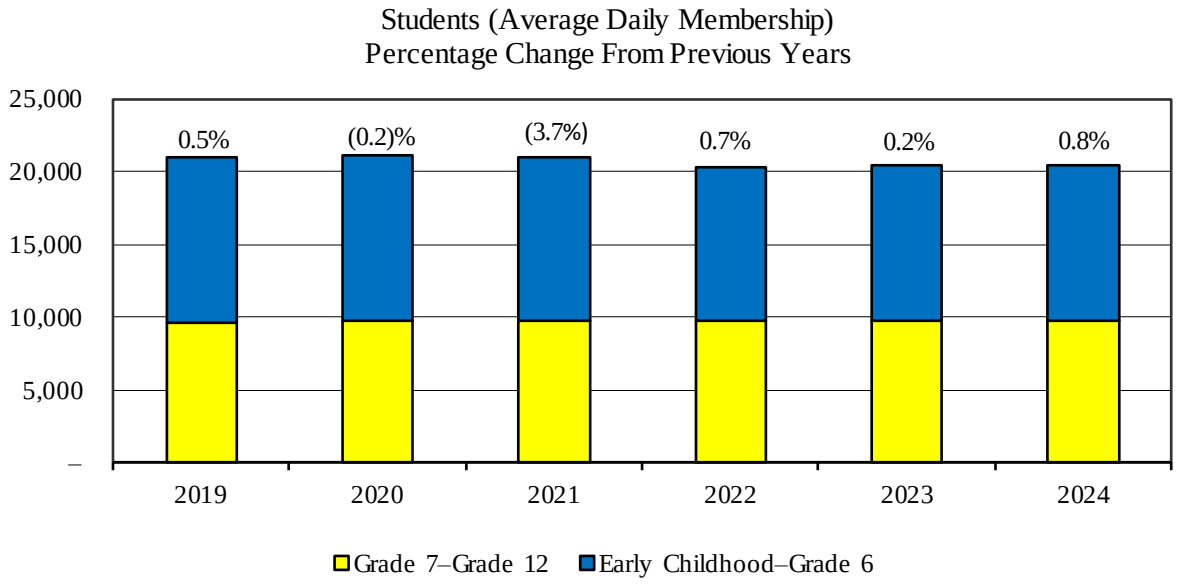
As the District completed the year, its governmental funds reported a *combined* fund balance of $396,012,344, an increase from last year's ending fund balance of $124,956,878.

Revenues for the District's governmental funds were $456,482,171, while total expenditures were $449,719,376. Total other financing sources were $264,292,671, due mainly to bonds, financed purchases, subscription liabilities, and premium on bonds issued during the fiscal year 2024.

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 1.7 percent decrease in the number of students. Enrollment projections predict an increase in enrollment of 0.3 percent for fiscal year 2025 through fiscal year 2029. 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, 2024	Year Ended June 30, 2023	Amount of Increase (Decrease)	Percent Increase (Decrease)
Local sources				
Property taxes	$ 111,015,795	$ 83,224,135	$ 27,791,660	33.4%
Investment earnings	6,212,192	3,876,850	2,335,342	60.2%
Other	5,328,891	5,508,470	(179,579)	(3.3%)
State sources	254,770,461	227,301,882	27,468,579	12.1%
Federal sources	25,003,709	27,272,479	(2,268,770)	(8.3%)
Total General Fund revenue	$ 402,331,048	$ 347,183,816	$ 55,147,232	15.9%

Total General Fund revenue increased by $55,147,232, or 15.9 percent, in fiscal year 2024, compared with fiscal year 2023. 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.

Property taxes revenue increased, mainly due to an increase of $18.3 million in the voter-approved operating referendum and $6.7 million for long-term facilities maintenance.

State sources increased mainly in two areas. These increases were $15.2 million in the general education basic formula allowance, due to a 4.0 percent funding increase and $10.2 million for special education aid from legislation for fiscal year 2024.

Investment earnings increased, due to improved interest rates and fair value changes for the current year.

Total federal sources decreased, due to less funding for COVID-19 being available in fiscal year 2024, due to spending down one-time grants in the previous year.

The following schedule presents a summary of General Fund expenditures:

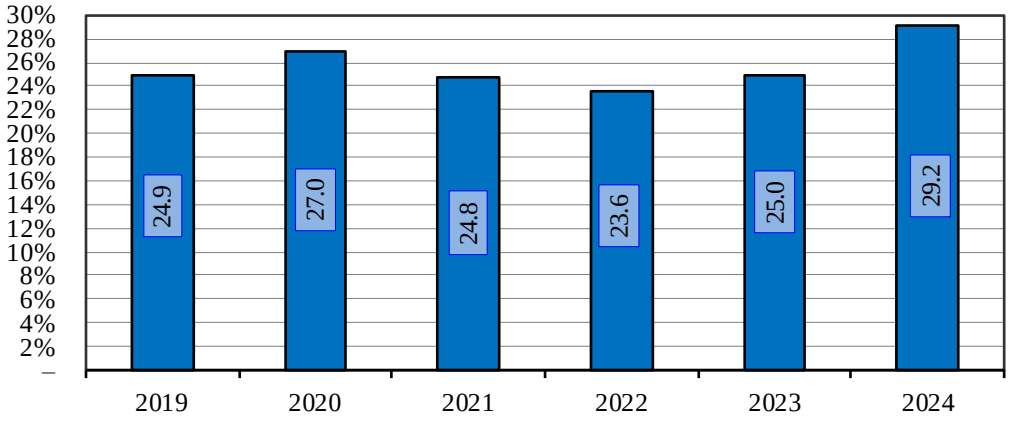
	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2024	2023		
Salaries	$ 215,154,145	$ 199,885,478	$ 15,268,667	7.6%
Employee benefits	76,808,687	71,712,285	5,096,402	7.1%
Purchased services	42,010,564	42,025,289	(14,725)	–
Supplies, materials, and equipment	38,489,021	36,367,404	2,121,617	5.8%
Other expenditures	8,351,650	6,787,890	1,563,760	23.0%
Total expenditures	$ 380,814,067	$ 356,778,346	$ 24,035,721	6.7%

Total General Fund expenditures increased $24,035,721, or 6.7 percent, from the previous year.

In fiscal year 2024, salaries and benefits increased $20,365,069, or 7.5 percent, from the prior year. The increase in salaries and benefits is attributed to employee contract improvements and higher staffing levels.

Supplies, materials, and equipment increased by $2,121,617, or 5.8 percent, from the prior year. The increase can be attributed to purchases of curriculum materials, financed purchases of copier equipment, and additional 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 over the last several years:



In fiscal year 2024, General Fund revenue and other financing sources were more than expenditures by $22,552,710. Therefore, total fund balance increased to $122,754,579 at June 30, 2024. After deducting nonspendable, assigned, and restricted amounts (including restricted account deficits), the unassigned fund balance increased from $89,241,564 at June 30, 2023 to $111,235,114 at June 30, 2024.

The graph above is the single best measure of overall financial health. The unassigned fund balance of $111,235,114 at June 30, 2024 represents 29.2 percent of annual expenditures, or 15.2 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. Updating allocations of revenue by aid and levy categories.

2. Changes in appropriations for significant unbudgeted costs.

While the District's final budget for the General Fund anticipated that revenues and other financing sources would exceed expenditures by $11,494,040, increasing fund balance, the actual results for the year show an increase of $22,552,710.

- Actual revenues were $43,313 over budget.

- Actual expenditures were $9,979,628 under budget. Although the variance is comprised of numerous items, the main areas of savings were due to open staff positions, transportation, utilities, and cost containment measures by management and staff. The District also spent less than budgeted within grant programs funded by federal and state sources.

- Other financing sources were $1,035,729 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 $240,601,670, resulting in a fund balance of $250,255,965 at June 30, 2024. The increase is due to a combination of the issuance of debt in the current year and the planned spenddown of fund balance in accordance with the building construction plans which are funded by certificates of participation, long-term facilities maintenance plans, and capital project levies.

The Debt Service Fund revenue and other financing sources were $7,253,930 more than expenditures and other financing uses in fiscal year 2024. The remaining fund balance of $11,282,300 at June 30, 2024 is available for meeting future debt service obligations.

NONMAJOR FUNDS

Revenue exceeded expenditures in the nonmajor funds by $647,156. The Food Service Special Revenue Fund had an increase in fund balance of $949,930. This was more than budgeted, due to the increased participation, federal revenues and a la carte sales, along with less expenditures than anticipated in utilities, repairs, food, and equipment. The Community Service Special Revenue Fund had a decrease in fund balance of $302,774. This fund anticipated a decline in fund balance of $885,774, but due to increased participation in summer and school year Kidstop and school readiness programs and increased facility rentals, combined with unfilled positions causing lower than budgeted salaries and benefit expenditures, the decline was less than anticipated. 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 2024, 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 increased $2,792, resulting in a net position of $411,806 at June 30, 2024.

During fiscal year 2024, 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 $255,152, resulting in a net position of $116,800 at June 30, 2024.

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 Retirement Incentive Pay Internal Service Fund net position increased $27,060, resulting in a net position of $818,674 at June 30, 2024. This increase is attributed to investment earnings exceeding payments made for severance expenses.

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, 2024, this fund had a net position of $10,750,647. The assets held in this fund are dedicated for the purpose of paying these obligations.

The most recent independent actuarial study with a measurement date of June 30, 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 2024, the District had invested $711.2 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 2024. The change in accounting principle also caused an increase to capital assets in the current year. (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 $17.6 million, as compared to a prior year depreciation and amortization expense of $14.9 million.

Table 4
Capital Assets – Governmental Activities

	2024	2023	Total Percent Change 2024–2023
Land	$ 8,973,417	$ 8,973,417	–
Land improvements	36,790,944	37,667,489	(2.3%)
Buildings	613,835,652	573,440,827	7.0%
Furniture and equipment	33,932,985	22,548,298	50.5%
Technology subscriptions	2,533,294	2,205,437	14.9%
Construction in progress	15,096,499	19,956,710	(24.4%)
Less accumulated depreciation and amortization	(251,177,526)	(237,378,642)	5.8%
Total	$ 459,985,265	$ 427,413,536	7.6%

Debt Administration

At June 30, 2024, the District had general obligation bonds, notes payable, and certificates of participation outstanding of $383,490,000. 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

	2024	2023	Total Percent Change
General obligation bonds and notes payable	$ 369,710,000	$ 138,720,000	166.5%
Certificates of participation	13,780,000	15,250,000	(9.6%)
Financed purchases	5,591,316	8,444,487	(33.8%)
Subscription liabilities	160,760	749,099	(78.5%)
Arbitrage liabilities	7,635,682	265,337	2,777.7%
Unamortized premiums (discounts) on debt issued	28,758,837	4,836,100	494.7%
Net pension liability	246,068,393	239,303,808	2.8%
Post-employment severance benefits payable	3,117,682	3,768,289	(17.3%)
Total OPEB obligation	17,110,456	17,922,238	(4.5%)
Total	$ 691,933,126	$ 429,259,358	61.2%

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 $3,873,137,966.

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 2025 allowance per ADM would be $8,543 rather than $7,281, a difference of $1,262 per ADM, which would amount to more than $28.5 million in 2025 for the District.

Minnesota's economic and budget outlook has tightened after record surpluses. According to the state budget and economic forecast released from the Minnesota Management and Budget (in February 2024, the state is projecting a $3.7 billion surplus, although the vast majority of that is earmarked for state bonding/construction projects).

The 2024 legislative session was not a budget year, so expectations were low. The Legislature approved a small supplemental education budget bill, totaling just $43 million, primarily for the Reading to Ensure Academic Development Act, student absenteeism, and addressing teacher shortages.

The District will strive to maintain its longstanding 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, 2024
(With Partial Comparative Information as of June 30, 2023)

	Governmental Activities	
	2024	2023
Assets		
Cash and temporary investments	$ 447,752,640	$ 172,311,729
Receivables		
Current taxes	69,979,724	61,397,890
Delinquent taxes	950,004	823,180
Accounts and interest	5,585,353	2,136,395
Due from other governmental units	32,759,158	30,265,689
Inventory	649,919	354,529
Prepaid items	690,130	346,054
Restricted assets – temporarily restricted		
Cash and investments for OPEB	25,629,339	24,575,841
Interest receivable for OPEB	206,095	193,350
Total restricted assets – temporarily restricted	25,835,434	24,769,191
Capital assets		
Not depreciated/amortized	24,069,916	28,930,127
Depreciated/amortized, net	435,915,349	398,483,409
Total capital assets, net of accumulated depreciation/amortization	459,985,265	427,413,536
Total assets	1,044,187,627	719,818,193
Deferred outflows of resources		
OPEB plan deferments	5,089,927	6,215,999
Pension plan deferments – PERA and TRA	67,399,942	69,784,854
Total deferred outflows of resources	72,489,869	76,000,853
Total assets and deferred outflows of resources	$ 1,116,677,496	$ 795,819,046
Liabilities		
Salaries payable	$ 1,908,515	$ 2,252,943
Accounts and contracts payable	17,251,784	11,906,923
Due to other governmental units	1,665,821	1,513,911
Accrued interest payable	5,701,753	2,235,047
Long-term liabilities		
Due within one year	17,056,388	15,674,414
Due in more than one year	674,876,738	413,584,944
Total long-term liabilities	691,933,126	429,259,358
Total liabilities	718,460,999	447,168,182
Deferred inflows of resources		
Property taxes levied for subsequent year	137,257,426	121,913,098
OPEB plan deferments	2,242,606	2,915,391
Pension plan deferments – PERA and TRA	21,770,944	47,014,680
Total deferred inflows of resources	161,270,976	171,843,169
Net position		
Net investment in capital assets	284,604,635	268,802,808
Restricted for		
Capital asset acquisition	4,746,872	7,251,353
Debt service	5,660,471	1,925,452
Food service	5,763,889	4,813,959
Community service	5,972,603	6,280,514
Employee benefits	10,750,647	9,163,329
Other purposes (state funding restrictions)	3,604,253	2,744,986
Unrestricted	(84,157,849)	(124,174,706)
Total net position	236,945,521	176,807,695
Total liabilities, deferred inflows of resources, and net position	$ 1,116,677,496	$ 795,819,046

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Activities
Year Ended June 30, 2024
(With Partial Comparative Information for the Year Ended June 30, 2023)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	2024 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2023 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities						
Administration	$ 14,763,586	$ 157,040	$ 29,113	$ –	$ (14,577,433)	$ (13,473,718)
District support services	12,613,970	26,585	185,754	–	(12,401,631)	(10,412,123)
Elementary and secondary regular instruction	159,054,375	1,524,847	54,537,291	–	(102,992,237)	(67,370,997)
Vocational education instruction	5,112,060	–	174,825	–	(4,937,235)	(3,876,985)
Special education instruction	61,730,953	6,175	52,263,999	–	(9,460,779)	(9,214,646)
Instructional support services	31,409,570	16,452	7,324,041	–	(24,069,077)	(26,462,310)
Pupil support services	32,534,952	–	4,593,904	–	(27,941,048)	(27,671,458)
Sites and buildings	22,271,774	27,561	320,667	2,863,548	(19,059,998)	(14,547,113)
Fiscal and other fixed cost programs	873,998	–	–	–	(873,998)	(770,720)
Food service	16,753,806	1,189,767	16,586,838	–	1,022,799	(1,982,135)
Community service	18,289,620	8,504,744	6,293,732	–	(3,491,144)	(1,348,358)
Unallocated depreciation and amortization expense (excludes amounts directly allocated)	12,460,321	–	–	–	(12,460,321)	(11,678,097)
Interest and fiscal charges	15,924,423	–	–	–	(15,924,423)	(5,131,297)
Total governmental activities	$ 403,793,408	$ 11,453,171	$ 142,310,164	$ 2,863,548	(247,166,525)	(193,939,957)
General revenues						
Taxes						
Property taxes, levied for general purposes					110,965,789	83,093,050
Property taxes, levied for community service					3,182,011	3,166,148
Property taxes, levied for debt service					11,821,650	14,818,612
General grants and aids					162,252,215	148,877,949
Other general revenues					546,475	808,313
Investment earnings					14,228,461	6,318,255
Total general revenues					302,996,601	257,082,327
Change in net position					55,830,076	63,142,370
Net position – beginning as previously reported					176,807,695	113,665,325
Change in accounting principle					4,307,750	–
Net position – beginning as restated					181,115,445	113,665,325
Net position – ending					$ 236,945,521	$ 176,807,695

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 279

Balance Sheet
Governmental Funds
as of June 30, 2024
(With Partial Comparative Information as of June 30, 2023)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	$ 154,222,228	$ 255,268,372	$ 20,594,233
Receivables			
Current taxes	59,386,033	–	9,212,044
Delinquent taxes	813,931	–	110,927
Accounts and interest	2,496,642	2,834,345	–
Due from other governmental units	31,614,874	–	82,703
Inventory	436,505	–	–
Prepaid items	572,730	–	–
Total assets	$ 249,542,943	$ 258,102,717	$ 29,999,907
Liabilities			
Salaries payable	$ 1,288,749	$ –	$ –
Accounts and contracts payable	8,300,384	7,846,752	–
Due to other governmental units	844,169	–	–
Total liabilities	10,433,302	7,846,752	–
Deferred inflows of resources			
Property taxes levied for subsequent year	115,824,250	–	18,637,683
Unavailable revenue – delinquent taxes	530,812	–	79,924
Total deferred inflows of resources	116,355,062	–	18,717,607
Fund balances			
Nonspendable	1,009,235	–	–
Restricted	8,351,125	250,255,965	11,282,300
Assigned	2,159,105	–	–
Unassigned	111,235,114	–	–
Total fund balances	122,754,579	250,255,965	11,282,300
Total liabilities, deferred inflows of resources, and fund balances	$ 249,542,943	$ 258,102,717	$ 29,999,907

Nonmajor Funds	Total Governmental Funds 2024	2023
$ 12,639,546	$ 442,724,379	$ 166,548,801
1,381,647	69,979,724	61,397,890
25,146	950,004	823,180
245,994	5,576,981	1,912,535
1,061,581	32,759,158	30,265,689
213,414	649,919	354,529
–	572,730	228,654
$ 15,567,328	$ 553,212,895	$ 261,531,278
$ 619,766	$ 1,908,515	$ 2,252,943
415,577	16,562,713	11,143,604
–	844,169	529,679
1,035,343	19,315,397	13,926,226
2,795,493	137,257,426	121,913,098
16,992	627,728	735,076
2,812,485	137,885,154	122,648,174
213,414	1,222,649	583,183
11,506,086	281,395,476	34,632,149
–	2,159,105	500,000
–	111,235,114	89,241,546
11,719,500	396,012,344	124,956,878
$ 15,567,328	$ 553,212,895	$ 261,531,278

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

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2024
(With Partial Comparative Information as of June 30, 2023)

	2024	2023
Total fund balances – governmental funds	$ 396,012,344	$ 124,956,878
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	711,162,791	664,792,178
Accumulated depreciation and amortization	(251,177,526)	(237,378,642)
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	(369,710,000)	(138,720,000)
Certificates of participation	(13,780,000)	(15,250,000)
Financed purchases	(5,591,316)	(8,444,487)
Subscription liabilities	(160,760)	(749,099)
Arbitrage liabilities	(7,635,682)	(265,337)
Premiums (discounts) on debt issued	(28,758,837)	(4,836,100)
Net pension liability – PERA	(37,879,449)	(56,525,275)
Net pension liability – TRA	(208,188,944)	(182,778,533)
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.	(5,701,753)	(2,235,047)
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.	12,097,927	10,735,909
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	67,399,942	69,784,854
Deferred inflows of resources – pension plans	(21,770,944)	(47,014,680)
Deferred inflows of resources – delinquent property taxes	627,728	735,076
Total net position – governmental activities	$ 236,945,521	$ 176,807,695

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2024
(With Partial Comparative Information for the Year Ended June 30, 2023)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Revenue			
Local sources			
Property taxes	$ 111,015,795	$ –	$ 11,873,855
Investment earnings	6,212,192	4,600,091	593,570
Other	5,328,891	–	–
State sources	254,770,461	–	823,780
Federal sources	25,003,709	–	–
Total revenue	402,331,048	4,600,091	13,291,205
Expenditures			
Current			
Administration	14,762,306	–	–
District support services	10,425,610	–	–
Elementary and secondary regular instruction	169,643,304	–	–
Vocational education instruction	5,108,458	–	–
Special education instruction	64,946,051	–	–
Instructional support services	31,791,199	–	–
Pupil support services	32,880,218	–	–
Sites and buildings	43,767,564	–	–
Fiscal and other fixed cost programs	873,998	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	20,529,181	–
Debt service			
Principal	5,947,239	–	7,360,000
Interest and fiscal charges	668,120	628,725	4,774,732
Total expenditures	380,814,067	21,157,906	12,134,732
Excess (deficiency) of revenue over expenditures	21,516,981	(16,557,815)	1,156,473
Other financing sources (uses)			
Transfers in	–	–	–
Transfers (out)	–	–	–
Bonds issued	–	238,350,000	–
Issuance of financed purchases	945,320	–	–
Issuance of subscription liabilities	90,409	–	–
Premium on bonds issued	–	18,809,485	6,097,457
Sale of capital assets	–	–	–
Total other financing sources (uses)	1,035,729	257,159,485	6,097,457
Net change in fund balances	22,552,710	240,601,670	7,253,930
Fund balances			
Beginning of year	100,201,869	9,654,295	4,028,370
End of year	$ 122,754,579	$ 250,255,965	$ 11,282,300

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds 2024	2023
$ 3,187,148	$ 126,076,798	$ 101,250,718
551,178	11,957,031	5,047,574
11,147,299	16,476,190	18,642,184
10,737,724	266,331,965	233,254,275
10,636,478	35,640,187	36,757,685
36,259,827	456,482,171	394,952,436
–	14,762,306	13,704,305
–	10,425,610	8,205,769
–	169,643,304	153,758,984
–	5,108,458	4,075,296
–	64,946,051	60,742,095
–	31,791,199	43,672,971
–	32,880,218	32,356,873
–	43,767,564	34,092,617
–	873,998	770,720
16,256,837	16,256,837	14,899,044
18,423,092	18,423,092	16,209,298
932,742	21,461,923	13,347,725
–	13,307,239	16,663,459
–	6,071,577	5,140,507
35,612,671	449,719,376	417,639,663
647,156	6,762,795	(22,687,227)
–	–	614,052
–	–	(614,052)
–	238,350,000	11,505,000
–	945,320	5,779,121
–	90,409	690,119
–	24,906,942	940,104
–	–	111,500
–	264,292,671	19,025,844
647,156	271,055,466	(3,661,383)
11,072,344	124,956,878	128,618,261
$ 11,719,500	$ 396,012,344	$ 124,956,878

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

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2024
(With Partial Comparative Information for the Year Ended June 30, 2023)

	2024	2023
Total net change in fund balances – governmental funds	$271,055,466	$ (3,661,383)
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 outlay	45,937,103	34,688,090
Depreciation and amortization expense	(17,618,874)	(14,881,836)
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.	(54,250)	(1,181,572)
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	(238,350,000)	(11,505,000)
Financed purchases	(945,320)	(5,779,121)
Subscription liabilities	(90,409)	(690,119)
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.	1,362,018	5,091
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	8,830,000	13,230,000
Financed purchases	3,798,491	3,094,236
Subscription liabilities	678,748	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.	(3,466,706)	(197,464)
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.	(23,922,737)	(468,093)
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.		
Arbitrage liabilities	(7,370,345)	(265,337)
Net pension liability – PERA	18,645,826	(27,131,782)
Net pension liability – TRA	(25,410,411)	(80,898,292)
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	(2,384,912)	(7,345,353)
Deferred inflows of resources – pension plans	25,243,736	165,963,990
Deferred inflows of resources – delinquent property taxes	(107,348)	(172,908)
Change in net position – governmental activities	$ 55,830,076	$ 63,142,370

See notes to basic financial statements

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

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2024

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 84,433,558	$ 111,550,500	$ 111,015,795	$ (534,705)
Investment earnings	4,510,000	5,810,000	6,212,192	402,192
Other	2,089,704	5,531,686	5,328,891	(202,795)
State sources	233,544,952	253,656,178	254,770,461	1,114,283
Federal sources	–	25,739,371	25,003,709	(735,662)
Total revenue	324,578,214	402,287,735	402,331,048	43,313
Expenditures				
Current				
Administration	11,004,734	14,887,285	14,762,306	(124,979)
District support services	8,730,753	11,132,617	10,425,610	(707,007)
Elementary and secondary regular instruction	105,158,067	172,370,584	169,643,304	(2,727,280)
Vocational education instruction	3,427,320	5,015,631	5,108,458	92,827
Special education instruction	46,014,936	66,475,237	64,946,051	(1,529,186)
Instructional support services	18,934,798	32,126,110	31,791,199	(334,911)
Pupil support services	30,182,149	35,781,595	32,880,218	(2,901,377)
Sites and buildings	19,190,888	45,526,094	43,767,564	(1,758,530)
Fiscal and other fixed cost programs	62,801,453	861,657	873,998	12,341
Debt service				
Principal	5,327,691	5,947,239	5,947,239	–
Interest and fiscal charges	584,195	669,646	668,120	(1,526)
Total expenditures	311,356,984	390,793,695	380,814,067	(9,979,628)
Excess of revenue over expenditures	13,221,230	11,494,040	21,516,981	10,022,941
Other financing sources				
Issuance of financed purchases	–	–	945,320	945,320
Issuance of subscription liabilities	–	–	90,409	90,409
Total other financing sources	–	–	1,035,729	1,035,729
Net change in fund balances	$ 13,221,230	$ 11,494,040	22,552,710	$ 11,058,670
Fund balances				
Beginning of year			100,201,869	
End of year			$ 122,754,579	

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Net Position
Proprietary Funds
Internal Service Funds
as of June 30, 2024
(With Partial Comparative Information as of June 30, 2023)

	2024	2023
Assets		
Current assets		
Cash and temporary investments	$ 5,028,261	$ 5,762,928
Accounts and interest receivable	8,372	223,860
Prepaid items	117,400	117,400
Total current assets	5,154,033	6,104,188
Noncurrent assets – temporarily restricted		
Cash and investments held by trustee	25,629,339	24,575,841
Interest receivable	206,095	193,350
Total noncurrent assets	25,835,434	24,769,191
Total assets	30,989,467	30,873,379
Deferred outflows of resources		
OPEB plan deferments	5,089,927	6,215,999
Liabilities		
Current liabilities		
Accounts and contracts payable	689,071	763,319
Due to other governmental units	821,652	984,232
Post-employment severance benefits payable	691,340	670,960
OPEB obligation	1,620,909	1,958,036
Long-term liabilities		
Post-employment severance benefits payable	2,426,342	3,097,329
OPEB obligation	15,489,547	15,964,202
Total liabilities	21,738,861	23,438,078
Deferred inflows of resources		
OPEB plan deferments	2,242,606	2,915,391
Net position		
Restricted for employee benefits	10,750,647	9,163,329
Unrestricted	1,347,280	1,572,580
Total net position	$ 12,097,927	$ 10,735,909

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenses, and Changes in Net Position
Proprietary Funds
Internal Service Funds
Year Ended June 30, 2024
(With Comparative Information for the Year Ended June 30, 2023)

	2024	2023
Operating revenue		
Charges for services		
Contributions from governmental funds	$ 9,430,064	$ 8,716,219
Operating expenses		
Dental benefit claims	2,151,312	2,167,999
Medical benefit claims	6,146,357	5,905,759
Administrative costs	1,421,465	1,264,149
Post-employment severance benefits	157,185	355,880
OPEB	463,157	288,022
Total operating expenses	10,339,476	9,981,809
Operating (loss)	(909,412)	(1,265,590)
Nonoperating revenue		
Investment earnings	2,271,430	1,270,681
Change in net position	1,362,018	5,091
Net position		
Beginning of year	10,735,909	10,730,818
End of year	$ 12,097,927	$ 10,735,909

See notes to basic financial statements

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

Statement of Cash Flows
Proprietary Funds
Internal Service Funds
Year Ended June 30, 2024
(With Partial Comparative Information for the Year Ended June 30, 2023)

	2024	2023
Cash flows from operating activities		
Contributions from governmental funds	$ 9,645,552	$ 8,745,770
Payments for dental claims	(2,139,600)	(2,185,422)
Payments for medical claims	(6,232,317)	(5,823,159)
Payments for administrative costs	(1,421,465)	(1,264,149)
Post-employment severance and OPEB benefit payments	(1,792,024)	(2,437,143)
Net cash flows from operating activities	(1,939,854)	(2,964,103)
Cash flows from investing activities		
Investment income received	2,258,685	1,237,833
Net change in cash and cash equivalents	318,831	(1,726,270)
Cash and cash equivalents		
Beginning of year	30,338,769	32,065,039
End of year	$ 30,657,600	$ 30,338,769
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating (loss)	$ (909,412)	$ (1,265,590)
Adjustments to reconcile operating income (loss) to cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	215,488	29,551
Prepaid items	–	(117,400)
Deferred outflows of resources	1,126,072	(1,368,352)
Accounts and contracts payable	(74,248)	182,577
Due to other governmental units	(162,580)	(296,783)
Post-employment severance benefits payable	(650,607)	(800,248)
Total OPEB obligation	(811,782)	(106,390)
Deferred inflows of resources	(672,785)	778,532
Net cash flows from operating activities	$ (1,939,854)	$ (2,964,103)
Cash and cash equivalents are reported on the Statement of Net Position as follows:		
Cash and temporary investments	$ 5,028,261	$ 5,762,928
Cash and investments held by trustee	25,629,339	24,575,841
Total cash and cash equivalents	$ 30,657,600	$ 30,338,769

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Statement of Fiduciary Net Position
as of June 30, 2024

Assets		
Cash and temporary investments	$	1,921,325
Receivables		
Accounts and interest		30,161
Total assets		1,951,486
Liabilities		
Salaries payable		192
Accounts and contracts payable		17,565
Total liabilities		17,757
Net position		
Restricted for Local Collaborative Time Study		1,359,788
Restricted for Northwest Family Service Center		573,941
Total net position	$	1,933,729

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2024

Additions		
Investment earnings	$	67,609
Rents		499,988
Grants		419,845
Total additions		987,442
Deductions		
Elementary and secondary regular instruction		
Salaries		109,695
Employee benefits		37,543
Purchased services		246,313
Supplies and materials		2,265
Total elementary and secondary regular instruction		395,816
Sites and buildings		
Purchased services		580,638
Total deductions		976,454
Net change in fiduciary net position		10,988
Net position		
Beginning of year		1,922,741
End of year	$	1,933,729

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.

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 (other District funds) 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. Proceeds of long-term debt and other long-term obligations are reported as other financing sources.

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt, and other long-term obligations, 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, and safety and 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.

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, and Debt Service Fund. 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 $223,262. 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 $119,358, due from the state of Minnesota $20,843,255, due from the federal government $9,742,019, and due from other governments totaling $2,054,526.

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 $4,322,298 of the property tax levy collectible in 2024 as revenue to the District in fiscal year 2024. The remaining portion of the taxes collectible in 2024 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. Groups of similar assets acquired at or near the same time for a single objective, with individual acquisition costs below this threshold are also capitalized if costs of the assets are considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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 3 to 15 years for furniture and equipment. Lease 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 $16,548,950 and $702,834, 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. Arbitrage liabilities are reported as expenditures when paid.

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 through 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 62 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
2023	$ 180,773	$ 2,167,968	$ 2,185,422	$ 163,319
2024	$ 163,319	$ 2,151,312	$ 2,139,600	$ 175,031

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
2023	$ 400,000	$ 6,023,159	$ 5,823,159	$ 600,000
2024	$ 600,000	$ 6,146,357	$ 6,232,317	$ 514,040

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 other post-employment benefits (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 in the government-wide and proprietary fund 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, 2024, the unassigned fund balance (excluding restricted account deficits) of the General Fund – Operating Account was 33.0 percent of the fiscal 2024 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, 2023, 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, 2024, the District implemented new accounting guidance for capitalizing purchases of groups of similar assets. This recent change in authoritative literature, which provides new guidance on the accounting and financial reporting for capital assets, requires a government to capitalize groups of similar assets purchased at or near the same time, that are individually below the District's capitalization threshold, if the aggregate cost is significant. In prior periods, the District only capitalized assets when individual cost exceeded its capitalization policy threshold. Certain amounts necessary to fully restate fiscal year 2023 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new guidance resulted in the District reporting certain groups of similar capital assets acquired in previous years and accumulated depreciation thereon, increasing beginning net position by $4,307,750 in the government-wide financial statements in the current year. See Note 3 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	$	214,343,381
Investments		260,957,548
Cash on hand		2,375
Total	$	475,303,304

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	$ 447,752,640
Statement of Net Position – restricted assets – temporarily restricted	
Cash and investments for OPEB	25,629,339
Statement of Fiduciary Net Position – Custodial Funds	
Cash and temporary investments	1,921,325
Total	$ 475,303,304

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 and the bank balance of the District's deposits was $214,343,381. At June 30, 2024, 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	$ 59,780	$ 97,908	$ 514,638	$ 1,142,756	$ 1,815,082
U.S. government agencies	AA	S&P	Level 2	$ –	$ 760,639	$ 82,714	$ 525,308	1,368,661
Municipal bonds	AAA	S&P	Level 2	$ 5,887,860	$ 2,034,342	$ 639,355	$ 485,163	9,046,720
Municipal bonds	Aaa	Moody's	Level 2	$ –	$ –	$ –	$ 164,075	164,075
Municipal bonds	AA	S&P	Level 2	$ –	$ 336,290	$ 958,812	$ 226,340	1,521,442
Municipal bonds	Aa	Moody's	Level 2	$ 246,556	$ 3,051,995	$ 224,920	$ 262,568	3,786,039
Municipal bonds	A	S&P	Level 2	$ –	$ –	$ 244,855	$ –	244,855
Municipal bonds	A	Moody's	Level 2	$ –	$ –	$ –	$ 218,386	218,386
Corporate obligations	AAA	S&P	Level 1	$ –	$ –	$ –	$ 218,352	218,352
Corporate obligations	AA	S&P	Level 1	$ –	$ –	$ –	$ 721,064	721,064
Corporate obligations	A	S&P	Level 1	$ 649,960	$ 847,396	$ 1,735,463	$ 2,722,475	5,955,294
Corporate obligations	A	Moody's	Level 1	$ –	$ 191,460	$ –	$ –	191,460
Corporate obligations	Baa	Moody's	Level 1	$ –	$ –	$ –	$ 170,126	170,126
Corporate obligations	BBB	S&P	Level 1	$ –	$ 1,273,911	$ 769,861	$ 438,575	2,482,347
Exchange-traded fund	N/A	N/A	Level 1	N/A	N/A	N/A	N/A	41,197
Equities	N/A	N/A	Level 1	N/A	N/A	N/A	N/A	7,704,611
Negotiable certificates of deposit	N/R	N/R	Level 2	$ 248,137	$ 486,080	$ –	$ –	734,217
Investment pools/mutual funds								
Minnesota School District Liquid Asset Fund (MSDLAF)								
Liquid Class	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	10,534,254
MAX Class	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	7,255,276
First American Government Obligation Fund	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	790,907
Goldman Sachs Financial Square Prime Obligations Fund	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	767,400
MNTrust								
Investment Shares Portfolio	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	103,743,881
Limited Term Duration	N/R	N/R	Amortized Cost	N/A	N/A	N/A	N/A	20,731,902
Term Series	N/R	N/R	Amortized Cost	$ 49,000,000	$ 31,750,000	$ –	$ –	80,750,000
Total investments								$ 260,957,548

N/A – Not Applicable
N/R – Not Rated

The amount in investment pools/mutual funds includes amounts invested in the MNTrust Investment Shares Portfolio, Minnesota School District Liquid Asset Fund (MSDLAF), MNTrust Limited Term Duration, and MNTrust 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 – federal deposit insurance covered	100%
Certificates of deposit – savings and loans	75%
Local government investment pool	75%
Money market funds	75%

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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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	19,956,710	–	19,956,710	25,928,421	–	(30,788,632)	15,096,499
Total capital assets, not depreciated/amortized	28,930,127	–	28,930,127	25,928,421	–	(30,788,632)	24,069,916
Capital assets, depreciated and amortized							
Land improvements	37,667,489	–	37,667,489	1,100,257	(5,210,700)	3,233,898	36,790,944
Buildings	573,440,827	–	573,440,827	12,840,091	–	27,554,734	613,835,652
Furniture and equipment	22,548,298	6,998,829	29,547,127	5,740,477	(1,354,619)	–	33,932,985
Technology subscriptions	2,205,437	–	2,205,437	327,857	–	–	2,533,294
Total capital assets, depreciated and amortized	635,862,051	6,998,829	642,860,880	20,008,682	(6,565,319)	30,788,632	687,092,875
Less accumulated depreciation and amortization for							
Land improvements	(17,122,378)	–	(17,122,378)	(1,653,470)	5,210,700	–	(13,565,148)
Buildings	(210,165,347)	–	(210,165,347)	(11,656,181)	–	–	(221,821,528)
Furniture and equipment	(9,440,998)	(2,691,079)	(12,132,077)	(3,566,610)	1,300,369	–	(14,398,318)
Technology subscriptions	(649,919)	–	(649,919)	(742,613)	–	–	(1,392,532)
Total accumulated depreciation and amortization	(237,378,642)	(2,691,079)	(240,069,721)	(17,618,874)	6,511,069	–	(251,177,526)
Net capital assets, depreciated and amortized	398,483,409	4,307,750	402,791,159	2,389,808	(54,250)	30,788,632	435,915,349
Total capital assets, net	$ 427,413,536	$ 4,307,750	$ 431,721,286	$ 28,318,229	$ (54,250)	$ –	$ 459,985,265

The change in accounting principle in the table above relates to new guidance in financial reporting of group purchases of capital assets in the current year as further 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	2,227,837
Elementary and secondary regular instruction	211,612
Vocational education instruction	17,362
Special education instruction	52,952
Community service	47,318
Instructional support services	2,346,806
Pupil support services	16,884
Food service	236,502
Unallocated depreciation and amortization expense	12,460,321
Total depreciation and amortization expense	$ 17,618,874

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	$ 2,200,000
2015A Alternative Facilities Bonds	05/06/2015	2.00%–3.00%	$ 9,355,000	02/01/2025	1,730,000
2015B Capital Notes	05/06/2015	2.00%–3.00%	$ 1,475,000	02/01/2025	160,000
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
2024A Building Bonds	02/29/2024	4.00%–5.00%	$ 100,000,000	02/01/2044	100,000,000
2024A Facilities Maintenance Bonds	02/29/2024	4.00%–5.00%	$ 138,350,000	02/01/2039	138,350,000
Total general obligation bonds and notes					$ 369,710,000

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	$ 6,600,000
2021A Certificates of Participation	02/18/2021	1.00%–3.00%	$ 8,715,000	04/01/2036	7,180,000
Total certificates of participation					$ 13,780,000

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	03/30/2022	1.77%	$ 2,007,134	07/15/2024	$ 672,429
Lighting equipment	12/01/2022	4.83%	$ 2,757,591	12/20/2031	2,198,754
Technology equipment	03/30/2023	4.93%	$ 3,021,530	07/15/2025	1,993,774
Copier/printers	07/10/2023	7.93%	$ 945,321	07/10/2027	726,359
Total financed purchases payable					$ 5,591,316

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	$ 160,760

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 of the notes to basic financial statements.

Arbitrage Liabilities – The District must remit to the Internal Revenue Service any bond proceeds issued at one rate but reinvested at higher rates as arbitrage rebates. These rebates are calculated and remitted every five years and upon maturity of related debt. These rebates will be paid by the Debt Service Fund. Arbitrage liabilities relate to the 2022 and 2024 bonds.

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, 2024:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 37,879,449	$ 12,554,556	$ 14,286,292	$ 4,861,895
State-wide, multiple-employer – TRA	208,188,944	54,845,386	7,484,652	219,267
Total	$ 246,068,393	$ 67,399,942	$ 21,770,944	$ 5,081,162

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
2025	$ 11,025,000	$ 14,670,079	$ 1,520,000	$ 383,638	$ 2,038,379	$ 273,943	$ 160,760	$ 5,241
2026	18,465,000	15,086,513	1,575,000	328,088	1,437,900	190,090	–	–
2027	13,945,000	14,208,713	1,635,000	270,488	442,561	114,219	–	–
2028	17,740,000	13,638,963	1,695,000	210,637	469,756	87,024	–	–
2029	19,740,000	12,899,063	1,755,000	148,587	279,765	58,054	–	–
2030–2034	118,335,000	51,637,600	4,305,000	243,762	922,955	90,499	–	–
2035–2039	141,830,000	23,059,344	1,295,000	28,530	–	–	–	–
2040–2044	28,630,000	3,385,400	–	–	–	–	–	–
	$ 369,710,000	$ 148,585,675	$ 13,780,000	$ 1,613,730	$ 5,591,316	$ 813,829	$ 160,760	$ 5,241

G. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Long-term liabilities					
General obligation bonds and notes	$ 138,720,000	$ 238,350,000	$ 7,360,000	$ 369,710,000	$ 11,025,000
Certificates of participation	15,250,000	–	1,470,000	13,780,000	1,520,000
Financed purchases	8,444,487	945,320	3,798,491	5,591,316	2,038,379
Subscription liabilities	749,099	90,409	678,748	160,760	160,760
Arbitrage liabilities	265,337	7,370,345	–	7,635,682	–
Unamortized premiums (discounts) on debt issued	4,836,100	24,906,942	984,205	28,758,837	–
Net pension liability	239,303,808	56,403,902	49,639,317	246,068,393	–
Post-employment severance benefits payable	3,768,289	177,565	828,172	3,117,682	691,340
Total OPEB obligation	17,922,238	463,158	1,274,940	17,110,456	1,620,909
	$ 429,259,358	$ 328,707,641	$ 66,033,873	$ 691,933,126	$ 17,056,388

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, 2024, 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	$ 436,505	$ –	$ –	$ 213,414	$ 649,919
Prepaid items	572,730	–	–	–	572,730
Total nonspendable	1,009,235	–	–	213,414	1,222,649
Restricted					
Student activities	256,692	–	–	–	256,692
Capital projects levy	471,536	–	–	–	471,536
Operating capital	4,746,872	–	–	–	4,746,872
Gifted and talented	236,275	–	–	–	236,275
English learner	889,171	–	–	–	889,171
Basic skills programs	924,540	–	–	–	924,540
Safe schools revenue	207,284	–	–	–	207,284
Long-term facilities maintenance	364,790	141,406,102	–	–	141,770,892
Medical Assistance	253,965	–	–	–	253,965
Projects funded by certificates of participation	–	1,378,266	–	–	1,378,266
Food service	–	–	–	5,550,475	5,550,475
Community education	–	–	–	4,265,019	4,265,019
Early childhood family education programs	–	–	–	1,235,246	1,235,246
School readiness	–	–	–	450,725	450,725
Adult basic education	–	–	–	4,621	4,621
Debt service	–	–	11,282,300	–	11,282,300
Capital projects	–	107,471,597	–	–	107,471,597
Total restricted	8,351,125	250,255,965	11,282,300	11,506,086	281,395,476
Assigned					
Assigned for subsequent year budget	1,659,105	–	–	–	1,659,105
Strategic priorities	500,000	–	–	–	500,000
Total assigned	2,159,105	–	–	–	2,159,105
Unassigned	111,235,114	–	–	–	111,235,114
Total	$ 122,754,579	$ 250,255,965	$ 11,282,300	$ 11,719,500	$ 396,012,344

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 $821,652 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	223
Active plan members	2,574
Total members	2,797

NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)

D. Total OPEB Liability of the District

The District's total OPEB liability of $17,110,456 at year-end was measured as of June 30, 2023, and was determined by an actuarial valuation date of June 30, 2022. Updated procedures were used to roll forward the total OPEB liability to the measurement date since the actuarial valuation date is not the same as the measurement date.

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	3.86%
20-year municipal bond yield	3.86%
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	$ 17,922,238
Changes for the year	
Service cost	835,049
Interest	652,116
Differences between expected and actual experience	12,351
Changes of assumptions	(141,791)
Benefit payments	(2,169,507)
Total net changes	(811,782)
Ending balance	$ 17,110,456

Assumption changes and changes in benefit terms since the prior measurement date include the following:

Changes in Assumptions

- Discount rate was changed from 3.69 percent to 3.86 percent.

NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)

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	2.86%	3.86%	4.86%
Total OPEB liability	$ 17,948,280	$ 17,110,456	$ 16,285,550

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	$ 15,765,908	$ 17,110,456	$ 18,649,131

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 $463,158. 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	$ 3,426,402	$ 316,536
Change of assumptions	841,873	1,926,070
District's contributions to the OPEB subsequent to the measurement date	821,652	–
Total	$ 5,089,927	$ 2,242,606

A total of $821,652 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, 2025.

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
2025	$ 187,194
2026	423,740
2027	726,214
2028	579,747
2029	85,926
Thereafter	22,848
	$ 2,025,669

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 Retirement Plan administered by MnSCU.

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. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

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 employee and employer contributions. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2024, were $4,512,234. 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,					
	2022		2023		2024	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.34 %	11.00 %	12.55 %	11.25 %	12.75 %
Coordinated Plan	7.50 %	8.34 %	7.50 %	8.55 %	7.75 %	8.75 %

The District's contributions to the TRA for the plan's fiscal year ended June 30, 2024, were $14,577,722. 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 fiscal year 2023 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	$	508,764
Add employer contributions not related to future contribution efforts		(87)
Deduct the TRA's contributions not included in allocation		(643)
Total employer contributions		508,034
Total nonemployer contributions		35,587
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	$	543,621

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, 2024, the District reported a liability of $37,879,449 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 $1,044,095. The net pension liability was measured as of June 30, 2023, 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, 2022 through June 30, 2023, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.6774 percent at the end of the measurement period and 0.7137 percent for the beginning of the period.

District's proportionate share of the net pension liability	$	37,879,449
State's proportionate share of the net pension liability associated with the District		1,044,095
Total	$	38,923,544

For the year ended June 30, 2024, the District recognized pension expense of $4,857,203 for its proportionate share of the GERF's pension expense. The District also recognized an additional $4,692 as pension expense and grant revenue for its proportionate share of the state of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2024, 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	$ 1,259,985	$ 265,144
Changes in actuarial assumptions	6,239,991	10,382,435
Net collective difference between projected and actual investment earnings on pension plan investments	–	772,023
Changes in proportion	542,346	2,866,690
District's contributions to the GERF subsequent to the measurement date	4,512,234	–
Total	$ 12,554,556	$ 14,286,292

The $4,512,234 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, 2025. 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
2025	$ 112,267
2026	$ (5,960,160)
2027	$ 425,655
2028	$ (821,732)

2. TRA Pension Costs

At June 30, 2024, the District reported a liability of $208,188,944 for its proportionate share of the TRA's net pension liability. The net pension liability was measured as of June 30, 2023, 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 2.5216 percent at the end of the measurement period and 2.2826 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	$ 208,188,944
State's proportionate share of the net pension liability associated with the District	14,583,156
Total	$ 222,772,100

For the year ended June 30, 2024, the District recognized negative pension expense of $1,834,155. It also recognized $2,053,422 as an increase to pension expense for the support provided by direct aid.

At June 30, 2024, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,908,266	$ 2,947,847
Changes in actuarial assumptions	22,391,297	–
Net collective difference between projected and actual investment earnings on pension plan investments	–	2,387,357
Changes in proportion	15,968,101	2,149,448
District's contributions to the TRA subsequent to the measurement date	14,577,722	–
Total	$ 54,845,386	$ 7,484,652

A total of $14,577,722 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, 2025. 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
2025	$ 4,481,631
2026	$ 1,277,655
2027	$ 23,921,009
2028	$ 294,125
2029	$ 2,808,592

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, 2023 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	7.00%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 7.00 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 7.00 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 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 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 plan provisions and actuarial assumptions occurred in 2023:

1. GERF

CHANGES IN PLAN PROVISIONS

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

CHANGES IN ACTUARIAL ASSUMPTIONS

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

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

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2023 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed on the preceding page, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.00%	7.00%	8.00%
District's proportionate share of the GERF net pension liability	$ 67,011,788	$ 37,879,449	$ 13,916,993
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 332,046,053	$ 208,188,944	$ 106,796,820

I. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at https://minnesotatra.org, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 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.

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, 2024, the District had commitments totaling $35,163,529 under various construction contracts for which the work was not yet completed.

NOTE 8 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

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-saving measures to improve energy efficiency of district facilities. As of June 30, 2024, the District has recorded $8,368,700 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 2024, the District entered into a financed purchase agreement for technology equipment totaling $2,340,861. This financed purchase requires principal and interest payments annually with an interest rate of 4.76 percent and matures on July 15, 2026.

NOTE 10 – NET POSITION

The District's net investments in capital assets in the government-wide Statement of Net Position at June 30, 2024 is calculated as follows:

Capital assets, net of accumulated depreciation/amortization	$ 459,985,265
General obligation bonds and notes	(369,710,000)
Certificates of participation	(13,780,000)
Financed purchases	(5,591,316)
Subscription liabilities	(160,760)
Arbitrage liabilities	(7,635,682)
Unamortized premiums (discounts) on debt issued	(28,758,837)
Unused bond proceeds	250,255,965
Total net investment in capital assets	$ 284,604,635

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, 2024

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%
06/30/2024	06/30/2023	0.6774%	$ 37,879,449	$ 1,044,095	$ 38,923,544	$ 53,823,539	70.38%	83.10%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2024

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%
06/30/2024	$ 4,512,234	$ 4,512,234	$ –	$ 60,162,583	7.50%

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2024

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%
06/30/2024	06/30/2023	2.5216%	$208,188,944	$ 14,583,156	$222,772,100	$160,340,902	129.84%	76.42%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2024

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%
06/30/2024	$ 14,577,722	$ 14,577,722	$ –	$166,571,753	8.75%

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, 2024

	District Fiscal Year-End Date						
	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability							
Service cost	$ 1,361,945	$ 1,207,403	$ 701,553	$ 792,980	$ 980,932	$ 1,086,412	$ 835,049
Interest	558,450	662,144	518,383	438,714	450,174	346,818	652,116
Differences between expected and actual experience	–	(1,127,935)	–	3,745,353	(122,810)	2,139,477	12,351
Changes of assumptions	(584,138)	(2,712,171)	301,086	997,623	409,614	(1,575,858)	(141,791)
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)	(2,169,507)
Net change in total OPEB liability	(711,317)	(3,960,602)	(411,443)	4,303,134	(447,707)	(106,390)	(811,782)
Total OPEB liability – beginning of year	19,256,563	18,545,246	14,584,644	14,173,201	18,476,335	18,028,628	17,922,238
Total OPEB liability – end of year	$ 18,545,246	$ 14,584,644	$ 14,173,201	$ 18,476,335	$ 18,028,628	$ 17,922,238	$ 17,110,456
Covered-employee payroll	$130,286,782	$158,757,096	$167,369,946	$173,754,599	$183,575,354	$199,502,673	$200,625,333
Total OPEB liability as a percentage of covered-employee payroll	14.23%	9.19%	8.47%	10.63%	9.82%	8.98%	8.53%

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

2023 CHANGES IN PLAN PROVISIONS

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

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

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.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)

- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

2019 CHANGES IN PLAN PROVISIONS

- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The state's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2017 to MP-2018.

2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

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)

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

2018 CHANGES IN PLAN PROVISIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)

- 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

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.69 percent to 3.86 percent based on updated 20-year municipal bond rates.

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.

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 BENEFIT TERMS

- The teacher explicit subsidy contribution was revised based on updated contract information.

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.

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, 2024
(With Partial Comparative Information as of June 30, 2023)

	Special Revenue Funds		Totals	
	Food Service	Community Service	2024	2023
Assets				
Cash and temporary investments	$ 5,165,967	$ 7,473,579	$ 12,639,546	$ 11,465,287
Receivables				
Current taxes	–	1,381,647	1,381,647	1,554,513
Delinquent taxes	–	25,146	25,146	24,825
Accounts and interest	50,667	195,327	245,994	298,005
Due from other governmental units	579,459	482,122	1,061,581	1,859,269
Inventory	213,414	–	213,414	123,217
Total assets	$ 6,009,507	$ 9,557,821	$ 15,567,328	$ 15,325,116
Liabilities				
Salaries payable	$ 68,102	$ 551,664	$ 619,766	$ 641,207
Accounts and contracts payable	177,516	238,061	415,577	427,044
Total liabilities	245,618	789,725	1,035,343	1,068,251
Deferred inflows of resources				
Property taxes levied for subsequent year	–	2,795,493	2,795,493	3,162,392
Unavailable revenue – delinquent taxes	–	16,992	16,992	22,129
Total deferred inflows of resources	–	2,812,485	2,812,485	3,184,521
Fund balances				
Nonspendable for inventory	213,414	–	213,414	123,217
Restricted	5,550,475	5,955,611	11,506,086	10,949,127
Total fund balances	5,763,889	5,955,611	11,719,500	11,072,344
Total liabilities, deferred inflows of resources, and fund balances	$ 6,009,507	$ 9,557,821	$ 15,567,328	$ 15,325,116

INDEPENDENT SCHOOL DISTRICT NO. 279

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2024
(With Partial Comparative Information for the Year Ended June 30, 2023)

	Special Revenue Funds			
		Community	Totals	
	Food Service	Service	2024	2023
Revenue				
Local sources				
Property taxes	$ –	$ 3,187,148	$ 3,187,148	$ 3,171,181
Investment earnings	189,542	361,636	551,178	382,806
Other	1,349,381	9,797,918	11,147,299	13,133,714
State sources	5,906,530	4,831,194	10,737,724	5,046,477
Federal sources	10,520,694	115,784	10,636,478	9,485,206
Total revenue	17,966,147	18,293,680	36,259,827	31,219,384
Expenditures				
Current				
Food service	16,256,837	–	16,256,837	14,899,044
Community service	–	18,423,092	18,423,092	16,209,298
Capital outlay	759,380	173,362	932,742	863,647
Total expenditures	17,016,217	18,596,454	35,612,671	31,971,989
Excess (deficiency) of revenue over expenditures	949,930	(302,774)	647,156	(752,605)
Other financing sources				
Sale of capital assets	–	–	–	111,500
Net change in fund balances	949,930	(302,774)	647,156	(641,105)
Fund balances				
Beginning of year	4,813,959	6,258,385	11,072,344	11,713,449
End of year	$ 5,763,889	$ 5,955,611	$ 11,719,500	$ 11,072,344

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.

GOVERNMENTAL FUNDS

INDIVIDUAL FUND SCHEDULES

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 5,165,967	$ 3,281,746
Receivables		
Accounts and interest	50,667	160,995
Due from other governmental units	579,459	1,494,726
Inventory	213,414	123,217
Total assets	$ 6,009,507	$ 5,060,684
Liabilities		
Salaries payable	$ 68,102	$ 33,613
Accounts and contracts payable	177,516	213,112
Total liabilities	245,618	246,725
Fund balances		
Nonspendable for inventory	213,414	123,217
Restricted	5,550,475	4,690,742
Total fund balances	5,763,889	4,813,959
Total liabilities and fund balances	$ 6,009,507	$ 5,060,684

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 245,000	$ 189,542	$ (55,458)	$ 162,306
Other – primarily meal sales	1,233,965	1,349,381	115,416	3,914,925
State sources	5,849,226	5,906,530	57,304	565,409
Federal sources	10,192,461	10,520,694	328,233	9,004,330
Total revenue	17,520,652	17,966,147	445,495	13,646,970
Expenditures				
Current				
Salaries	4,989,086	4,889,945	(99,141)	4,797,548
Employee benefits	1,664,712	1,579,985	(84,727)	1,527,601
Purchased services	848,747	626,732	(222,015)	1,121,206
Supplies and materials	9,384,864	9,044,998	(339,866)	7,147,902
Other expenditures	124,000	115,177	(8,823)	304,787
Capital outlay	1,000,000	759,380	(240,620)	613,442
Total expenditures	18,011,409	17,016,217	(995,192)	15,512,486
Excess (deficiency) of revenue over expenditures	(490,757)	949,930	1,440,687	(1,865,516)
Other financing sources				
Sale of capital assets	–	–	–	111,500
Net change in fund balances	$ (490,757)	949,930	$ 1,440,687	(1,754,016)
Fund balances				
Beginning of year		4,813,959		6,567,975
End of year		$ 5,763,889		$ 4,813,959

INDEPENDENT SCHOOL DISTRICT NO. 279

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 7,473,579	$ 8,183,541
Receivables		
Current taxes	1,381,647	1,554,513
Delinquent taxes	25,146	24,825
Accounts and interest	195,327	137,010
Due from other governmental units	482,122	364,543
Total assets	$ 9,557,821	$ 10,264,432
Liabilities		
Salaries payable	$ 551,664	$ 607,594
Accounts and contracts payable	238,061	213,932
Total liabilities	789,725	821,526
Deferred inflows of resources		
Property taxes levied for subsequent year	2,795,493	3,162,392
Unavailable revenue – delinquent taxes	16,992	22,129
Total deferred inflows of resources	2,812,485	3,184,521
Fund balances		
Restricted for community education	4,265,019	4,315,072
Restricted for early childhood family education programs	1,235,246	1,466,041
Restricted for school readiness	450,725	472,651
Restricted for adult basic education	4,621	4,621
Total fund balances	5,955,611	6,258,385
Total liabilities, deferred inflows of resources, and fund balances	$ 9,557,821	$ 10,264,432

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 3,197,914	$ 3,187,148	$ (10,766)	$ 3,171,181
Investment earnings	330,000	361,636	31,636	220,500
Other – primarily tuition and fees	9,370,606	9,797,918	427,312	9,218,789
State sources	4,903,279	4,831,194	(72,085)	4,481,068
Federal sources	115,784	115,784	–	480,876
Total revenue	17,917,583	18,293,680	376,097	17,572,414
Expenditures				
Current				
Salaries	11,515,632	11,505,152	(10,480)	9,932,283
Employee benefits	3,543,176	3,340,575	(202,601)	3,126,603
Purchased services	2,831,040	2,752,975	(78,065)	2,385,930
Supplies and materials	701,014	795,739	94,725	719,155
Other expenditures	51,895	28,651	(23,244)	45,327
Capital outlay	160,600	173,362	12,762	250,205
Total expenditures	18,803,357	18,596,454	(206,903)	16,459,503
Net change in fund balances	$ (885,774)	(302,774)	$ 583,000	1,112,911
Fund balances				
Beginning of year		6,258,385		5,145,474
End of year		$ 5,955,611		$ 6,258,385

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 154,222,228	$ 129,572,204
Receivables		
Current taxes	59,386,033	53,935,981
Delinquent taxes	813,931	653,372
Accounts and interest	2,496,642	1,506,580
Due from other governmental units	31,614,874	28,311,791
Inventory	436,505	231,312
Prepaid items	572,730	228,654
Total assets	$ 249,542,943	$ 214,439,894
Liabilities		
Salaries payable	$ 1,288,749	$ 1,611,736
Accounts and contracts payable	8,300,384	4,782,131
Due to other governmental units	844,169	529,679
Total liabilities	10,433,302	6,923,546
Deferred inflows of resources		
Property taxes levied for subsequent year	115,824,250	106,733,661
Unavailable revenue – delinquent taxes	530,812	580,818
Total deferred inflows of resources	116,355,062	107,314,479
Fund balances (deficits)		
Nonspendable for inventory	436,505	231,312
Nonspendable for prepaid items	572,730	228,654
Restricted for student activities	256,692	279,846
Restricted for capital projects levy	471,536	–
Restricted for operating capital	4,746,872	7,251,353
Restricted for gifted and talented	236,275	238,810
Restricted for English learner	889,171	–
Restricted for basic skills programs	924,540	–
Restricted for achievement and integration	–	23,956
Restricted for safe schools revenue	207,284	–
Restricted for long-term facilities maintenance	364,790	508,120
Restricted for Medical Assistance	253,965	1,698,272
Assigned for subsequent year budget	1,659,105	–
Assigned for strategic priorities	500,000	500,000
Unassigned – safe schools revenue restricted account deficit	–	(4,018)
Unassigned	111,235,114	89,245,564
Total fund balances	122,754,579	100,201,869
Total liabilities, deferred inflows of resources, and fund balances	$ 249,542,943	$ 214,439,894

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 111,550,500	$ 111,015,795	$ (534,705)	$ 83,224,135
Investment earnings	5,810,000	6,212,192	402,192	3,876,850
Other	5,531,686	5,328,891	(202,795)	5,508,470
State sources	253,656,178	254,770,461	1,114,283	227,301,882
Federal sources	25,739,371	25,003,709	(735,662)	27,272,479
Total revenue	402,287,735	402,331,048	43,313	347,183,816
Expenditures				
Current				
Administration				
Salaries	10,876,354	10,835,758	(40,596)	10,046,681
Employee benefits	3,475,144	3,417,166	(57,978)	3,218,058
Purchased services	331,310	296,929	(34,381)	254,207
Supplies and materials	83,141	116,778	33,637	89,898
Capital expenditures	–	758	758	–
Other expenditures	121,336	94,917	(26,419)	95,461
Total administration	14,887,285	14,762,306	(124,979)	13,704,305
District support services				
Salaries	6,764,653	6,651,377	(113,276)	6,001,683
Employee benefits	2,338,410	2,292,303	(46,107)	2,086,130
Purchased services	493,212	242,816	(250,396)	(151,334)
Supplies and materials	1,678,927	1,533,670	(145,257)	1,281,703
Capital expenditures	137,752	51,352	(86,400)	10,966
Other expenditures	(280,337)	(345,908)	(65,571)	(1,023,379)
Total district support services	11,132,617	10,425,610	(707,007)	8,205,769
Elementary and secondary regular instruction				
Salaries	116,451,156	115,232,202	(1,218,954)	103,386,628
Employee benefits	42,042,302	41,093,211	(949,091)	36,769,925
Purchased services	5,162,883	5,497,228	334,345	4,749,999
Supplies and materials	6,506,187	6,068,219	(437,968)	4,973,565
Capital expenditures	1,143,018	692,246	(450,772)	2,563,953
Other expenditures	1,065,038	1,060,198	(4,840)	1,314,914
Total elementary and secondary regular instruction	172,370,584	169,643,304	(2,727,280)	153,758,984

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	3,011,876	3,296,105	284,229	2,580,957
Employee benefits	1,268,537	1,247,069	(21,468)	1,026,461
Purchased services	336,592	318,852	(17,740)	79,309
Supplies and materials	326,713	183,855	(142,858)	297,038
Capital expenditures	62,448	56,337	(6,111)	91,531
Other expenditures	9,465	6,240	(3,225)	–
Total vocational education instruction	5,015,631	5,108,458	92,827	4,075,296
Special education instruction				
Salaries	42,853,340	42,121,349	(731,991)	39,078,844
Employee benefits	15,359,652	15,195,261	(164,391)	14,377,108
Purchased services	7,258,832	6,679,813	(579,019)	6,401,511
Supplies and materials	461,801	416,205	(45,596)	440,591
Capital expenditures	166,611	212,750	46,139	98,787
Other expenditures	375,001	320,673	(54,328)	345,254
Total special education instruction	66,475,237	64,946,051	(1,529,186)	60,742,095
Instructional support services				
Salaries	18,752,060	18,645,463	(106,597)	21,398,912
Employee benefits	6,475,426	6,389,916	(85,510)	7,343,984
Purchased services	2,056,336	1,861,756	(194,580)	2,132,348
Supplies and materials	4,564,639	3,610,706	(953,933)	2,907,110
Capital expenditures	212,462	1,217,041	1,004,579	9,715,091
Other expenditures	65,187	66,317	1,130	175,526
Total instructional support services	32,126,110	31,791,199	(334,911)	43,672,971
Pupil support services				
Salaries	9,126,386	8,829,008	(297,378)	8,259,467
Employee benefits	3,413,899	3,196,278	(217,621)	3,105,129
Purchased services	22,398,777	20,090,288	(2,308,489)	20,227,554
Supplies and materials	291,163	268,231	(22,932)	439,354
Capital expenditures	549,170	418,328	(130,842)	324,664
Other expenditures	2,200	78,085	75,885	705
Total pupil support services	35,781,595	32,880,218	(2,901,377)	32,356,873

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	9,120,226	9,542,883	422,657	9,132,306
Employee benefits	3,753,152	3,977,483	224,331	3,785,490
Purchased services	7,020,537	6,160,386	(860,151)	7,561,021
Supplies and materials	1,423,688	1,578,338	154,650	1,301,692
Capital expenditures	23,761,569	22,064,207	(1,697,362)	11,831,461
Other expenditures	446,922	444,267	(2,655)	480,647
Total sites and buildings	45,526,094	43,767,564	(1,758,530)	34,092,617
Fiscal and other fixed cost programs				
Purchased services	856,657	862,496	5,839	770,674
Other expenditures	5,000	11,502	6,502	46
Total fiscal and other fixed cost programs	861,657	873,998	12,341	770,720
Debt service				
Principal	5,947,239	5,947,239	–	4,848,459
Interest and fiscal charges	669,646	668,120	(1,526)	550,257
Total debt service	6,616,885	6,615,359	(1,526)	5,398,716
Total expenditures	390,793,695	380,814,067	(9,979,628)	356,778,346
Excess (deficiency) of revenue over expenditures	11,494,040	21,516,981	10,022,941	(9,594,530)
Other financing sources				
Issuance of financed purchases	–	945,320	945,320	5,779,121
Issuance of subscription liabilities	–	90,409	90,409	690,119
Total other financing sources	–	1,035,729	1,035,729	6,469,240
Net change in fund balances	$ 11,494,040	22,552,710	$ 11,058,670	(3,125,290)
Fund balances				
Beginning of year		100,201,869		103,327,159
End of year		$ 122,754,579		$ 100,201,869

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 145,494,133	$ 120,913,761
Receivables		
Current taxes	59,386,033	53,935,981
Delinquent taxes	813,931	653,372
Accounts and interest	2,400,555	1,440,976
Due from other governmental units	31,425,464	28,311,791
Inventory	297,042	206,025
Prepaid items	572,730	228,654
Total assets	$ 240,389,888	$ 205,690,560
Liabilities		
Salaries payable	$ 1,266,872	$ 1,542,872
Accounts and contracts payable	4,962,014	3,955,622
Due to other governmental units	774,022	460,478
Total liabilities	7,002,908	5,958,972
Deferred inflows of resources		
Property taxes levied for subsequent year	115,824,250	106,733,661
Unavailable revenue – delinquent taxes	530,812	580,818
Total deferred inflows of resources	116,355,062	107,314,479
Fund balances (deficits)		
Nonspendable for inventory	297,042	206,025
Nonspendable for prepaid items	572,730	228,654
Restricted for student activities	256,692	279,846
Restricted for gifted and talented	236,275	238,810
Restricted for English learner	889,171	–
Restricted for basic skills programs	924,540	–
Restricted for achievement and integration	–	23,956
Restricted for safe schools revenue	207,284	–
Restricted for Medical Assistance	253,965	1,698,272
Assigned for subsequent year budget	1,659,105	–
Assigned for strategic priorities	500,000	500,000
Unassigned – safe schools revenue restricted account deficit	–	(4,018)
Unassigned	111,235,114	89,245,564
Total fund balances	117,031,918	92,417,109
Total liabilities, deferred inflows of resources, and fund balances	$ 240,389,888	$ 205,690,560

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 74,739,745	$ 74,205,040	$ (534,705)	$ 59,971,671
Investment earnings	5,750,000	6,154,576	404,576	3,837,739
Other	4,895,186	4,647,855	(247,331)	5,023,834
State sources	251,035,890	252,128,747	1,092,857	219,532,158
Federal sources	25,739,371	25,003,709	(735,662)	27,272,479
Total revenue	362,160,192	362,139,927	(20,265)	315,637,881
Expenditures				
Current				
Administration				
Salaries	10,876,354	10,835,758	(40,596)	10,046,681
Employee benefits	3,475,144	3,417,166	(57,978)	3,218,058
Purchased services	331,310	296,929	(34,381)	254,207
Supplies and materials	83,141	116,778	33,637	89,898
Capital expenditures	–	629	629	–
Other expenditures	121,336	94,917	(26,419)	95,461
Total administration	14,887,285	14,762,177	(125,108)	13,704,305
District support services				
Salaries	6,764,653	6,651,377	(113,276)	6,001,683
Employee benefits	2,338,410	2,292,303	(46,107)	2,086,130
Purchased services	472,112	218,952	(253,160)	(162,638)
Supplies and materials	708,007	560,715	(147,292)	345,016
Capital expenditures	28,051	–	(28,051)	–
Other expenditures	(280,337)	(345,908)	(65,571)	(1,023,379)
Total district support services	10,030,896	9,377,439	(653,457)	7,246,812
Elementary and secondary regular instruction				
Salaries	116,451,156	115,232,202	(1,218,954)	103,386,628
Employee benefits	42,042,302	41,093,211	(949,091)	36,769,925
Purchased services	5,162,883	5,497,228	334,345	4,749,999
Supplies and materials	3,613,217	3,075,590	(537,627)	3,914,632
Capital expenditures	418,323	179,922	(238,401)	214,843
Other expenditures	1,065,038	1,060,198	(4,840)	1,314,914
Total elementary and secondary regular instruction	168,752,919	166,138,351	(2,614,568)	150,350,941

General Fund – Operating Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	3,011,876	3,296,105	284,229	2,580,957
Employee benefits	1,268,537	1,247,069	(21,468)	1,026,461
Purchased services	336,592	318,852	(17,740)	79,309
Supplies and materials	124,713	123,544	(1,169)	138,881
Capital expenditures	37,448	12,873	(24,575)	11,690
Other expenditures	9,465	6,240	(3,225)	–
Total vocational education instruction	4,788,631	5,004,683	216,052	3,837,298
Special education instruction				
Salaries	42,853,340	42,121,349	(731,991)	39,078,844
Employee benefits	15,359,652	15,195,261	(164,391)	14,377,108
Purchased services	7,258,832	6,679,813	(579,019)	6,401,511
Supplies and materials	461,235	415,639	(45,596)	437,914
Capital expenditures	163,163	209,187	46,024	98,237
Other expenditures	375,001	320,673	(54,328)	345,254
Total special education instruction	66,471,223	64,941,922	(1,529,301)	60,738,868
Instructional support services				
Salaries	16,200,774	16,127,406	(73,368)	18,945,484
Employee benefits	5,495,683	5,451,566	(44,117)	6,382,263
Purchased services	2,056,336	1,848,950	(207,386)	2,111,258
Supplies and materials	2,315,641	1,737,204	(578,437)	918,005
Capital expenditures	23,220	24,007	787	55,424
Other expenditures	65,187	66,317	1,130	175,526
Total instructional support services	26,156,841	25,255,450	(901,391)	28,587,960
Pupil support services				
Salaries	9,126,386	8,829,008	(297,378)	8,259,467
Employee benefits	3,413,899	3,196,278	(217,621)	3,105,129
Purchased services	22,398,777	20,090,288	(2,308,489)	20,227,554
Supplies and materials	186,163	168,975	(17,188)	439,354
Capital expenditures	517,170	388,138	(129,032)	293,129
Other expenditures	2,200	78,085	75,885	705
Total pupil support services	35,644,595	32,750,772	(2,893,823)	32,325,338

General Fund – Operating Account
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	9,120,226	8,649,254	(470,972)	8,361,484
Employee benefits	3,753,152	3,656,424	(96,728)	3,488,674
Purchased services	5,404,376	4,211,493	(1,192,883)	5,635,074
Supplies and materials	1,423,688	1,466,179	42,491	1,158,750
Capital expenditures	6,309	13,310	7,001	3,178,581
Other expenditures	3,000	495	(2,505)	574
Total sites and buildings	19,710,751	17,997,155	(1,713,596)	21,823,137
Fiscal and other fixed cost programs				
Purchased services	856,657	862,496	5,839	770,674
Other expenditures	5,000	11,502	6,502	46
Total fiscal and other fixed cost programs	861,657	873,998	12,341	770,720
Debt service				
Principal	302,166	302,166	–	–
Interest and fiscal charges	121,044	121,005	(39)	372,347
Total debt service	423,210	423,171	(39)	372,347
Total expenditures	347,728,008	337,525,118	(10,202,890)	319,757,726
Excess (deficiency) of revenue over expenditures	14,432,184	24,614,809	10,182,625	(4,119,845)
Other financing sources				
Issuance of financed purchases	–	–	–	2,757,591
Net change in fund balances	$ 14,432,184	24,614,809	$ 10,182,625	(1,362,254)
Fund balances				
Beginning of year		92,417,109		93,779,363
End of year		$ 117,031,918		$ 92,417,109

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

General Fund – Capital Expenditure Account
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 8,728,095	$ 8,658,443
Receivables		
Accounts and interest	96,087	65,604
Due from other governmental units	189,410	–
Inventory	139,463	25,287
Total assets	$ 9,153,055	$ 8,749,334
Liabilities		
Salaries payable	$ 21,877	$ 68,864
Accounts and contracts payable	3,338,370	826,509
Due to other governmental units	70,147	69,201
Total liabilities	3,430,394	964,574
Fund balances		
Nonspendable for inventory	139,463	25,287
Restricted for capital projects levy	471,536	–
Restricted for operating capital	4,746,872	7,251,353
Restricted for long-term facilities maintenance	364,790	508,120
Total fund balances	5,722,661	7,784,760
Total liabilities and fund balances	$ 9,153,055	$ 8,749,334

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 36,810,755	$ 36,810,755	$ –	$ 23,252,464
Investment earnings	60,000	57,616	(2,384)	39,111
Other	636,500	681,036	44,536	484,636
State sources	2,620,288	2,641,714	21,426	7,769,724
Total revenue	40,127,543	40,191,121	63,578	31,545,935
Expenditures				
Current				
Administration				
Capital expenditures	–	129	129	–
District support services				
Purchased services	21,100	23,864	2,764	11,304
Supplies and materials	970,920	972,955	2,035	936,687
Capital expenditures	109,701	51,352	(58,349)	10,966
Total district support services	1,101,721	1,048,171	(53,550)	958,957
Elementary and secondary regular instruction				
Supplies and materials	2,892,970	2,992,629	99,659	1,058,933
Capital expenditures	724,695	512,324	(212,371)	2,349,110
Total elementary and secondary regular instruction	3,617,665	3,504,953	(112,712)	3,408,043
Vocational education instruction				
Supplies and materials	202,000	60,311	(141,689)	158,157
Capital expenditures	25,000	43,464	18,464	79,841
Total vocational education services	227,000	103,775	(123,225)	237,998
Special education instruction				
Supplies and materials	566	566	–	2,677
Capital expenditures	3,448	3,563	115	550
Total special education instruction	4,014	4,129	115	3,227
Instructional support services				
Salaries	2,551,286	2,518,057	(33,229)	2,453,428
Employee benefits	979,743	938,350	(41,393)	961,721
Purchased services	–	12,806	12,806	21,090
Supplies and materials	2,248,998	1,873,502	(375,496)	1,989,105
Capital expenditures	189,242	1,193,034	1,003,792	3,190,427
Total instructional support services	5,969,269	6,535,749	566,480	8,615,771

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, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Pupil support services				
Supplies and materials	105,000	99,256	(5,744)	–
Capital expenditures	32,000	30,190	(1,810)	31,535
Total pupil support services	137,000	129,446	(7,554)	31,535
Sites and buildings				
Salaries	–	893,629	893,629	770,822
Employee benefits	–	321,059	321,059	296,816
Purchased services	1,616,161	1,948,893	332,732	1,925,947
Supplies and materials	–	112,159	112,159	142,942
Capital expenditures	23,755,260	22,050,897	(1,704,363)	15,122,120
Other expenditures	443,922	443,772	(150)	480,073
Total sites and buildings	25,815,343	25,770,409	(44,934)	18,738,720
Debt service				
Principal	5,645,073	5,645,073	–	4,476,112
Interest and fiscal charges	548,602	547,115	(1,487)	550,257
Total debt service	6,193,675	6,192,188	(1,487)	5,026,369
Total expenditures	43,065,687	43,288,949	223,262	37,020,620
Excess (deficiency) of revenue over expenditures	(2,938,144)	(3,097,828)	(159,684)	(5,474,685)
Other financing sources				
Issuance of financed purchases	–	945,320	945,320	3,021,530
Issuance of subscription liabilities	–	90,409	90,409	690,119
Total other financing sources	–	1,035,729	1,035,729	3,711,649
Net change in fund balances	$ (2,938,144)	(2,062,099)	$ 876,045	(1,763,036)
Fund balances				
Beginning of year		7,784,760		9,547,796
End of year		$ 5,722,661		$ 7,784,760

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 255,268,372	$ 15,480,774
Receivables		
Accounts and interest	2,834,345	107,950
Total assets	$ 258,102,717	$ 15,588,724
Liabilities		
Accounts and contracts payable	$ 7,846,752	$ 5,934,429
Fund balances		
Restricted for long-term facilities maintenance	141,406,102	8,281,818
Restricted for projects funded by certificates of participation	1,378,266	1,372,477
Restricted for capital projects	107,471,597	–
Total fund balances	250,255,965	9,654,295
Total liabilities and fund balances	$ 258,102,717	$ 15,588,724

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Projects – Building Construction Fund
Comparative Schedule of Revenue, Expenditures, and Changes in Fund Balances
Years Ended June 30, 2024 and 2023

	2024	2023
Revenue		
Local sources		
Investment earnings	$ 4,600,091	$ 510,189
Expenditures		
Capital outlay		
Salaries	19,483	–
Employee benefits	2,705	–
Purchased services	–	11,270
Capital expenditures	20,506,993	12,472,808
Total capital outlay	20,529,181	12,484,078
Debt service		
Interest and fiscal charges	628,725	90,132
Total expenditures	21,157,906	12,574,210
Excess (deficiency) of revenue over expenditures	(16,557,815)	(12,064,021)
Other financing sources		
Bonds issued	238,350,000	11,505,000
Premium on bonds issued	18,809,485	940,104
Total other financing sources	257,159,485	12,445,104
Net change in fund balances	240,601,670	381,083
Fund balances		
Beginning of year	9,654,295	9,273,212
End of year	$ 250,255,965	$ 9,654,295

INDEPENDENT SCHOOL DISTRICT NO. 279

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2024 and 2023

	2024	2023
Assets		
Cash and temporary investments	$ 20,594,233	$ 10,030,536
Receivables		
Current taxes	9,212,044	5,907,396
Delinquent taxes	110,927	144,983
Due from other governmental units	82,703	94,629
Total assets	$ 29,999,907	$ 16,177,544
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 18,637,683	$ 12,017,045
Unavailable revenue – delinquent taxes	79,924	132,129
Total deferred inflows of resources	18,717,607	12,149,174
Fund balances		
Restricted for debt service	11,282,300	4,028,370
Total deferred inflows of resources and fund balances	$ 29,999,907	$ 16,177,544

INDEPENDENT SCHOOL DISTRICT NO. 279

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024			2023
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 11,878,573	$ 11,873,855	$ (4,718)	$ 14,855,402
Investment earnings	415,000	593,570	178,570	277,729
State sources	832,632	823,780	(8,852)	905,916
Total revenue	13,126,205	13,291,205	165,000	16,039,047
Expenditures				
Debt service				
Principal	7,360,000	7,360,000	–	11,815,000
Interest and fiscal charges	4,890,870	4,774,732	(116,138)	4,500,118
Total expenditures	12,250,870	12,134,732	(116,138)	16,315,118
Excess (deficiency) of revenue over expenditures	875,335	1,156,473	281,138	(276,071)
Other financing sources				
Premium on bonds issued	–	6,097,457	6,097,457	–
Transfers in	–	–	–	614,052
Total other financing sources	–	6,097,457	6,097,457	614,052
Net change in fund balances	$ 875,335	7,253,930	$ 6,378,595	337,981
Fund balances				
Beginning of year		4,028,370		3,690,389
End of year		$ 11,282,300		$ 4,028,370

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.

PROPRIETARY FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Proprietary Funds
Internal Service Funds
Combining Statement of Net Position
as of June 30, 2024
(With Comparative Totals as of June 30, 2023)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Assets			
Current assets			
Cash and temporary investments	$ 580,623	$ 511,282	$ 3,936,356
Accounts and interest receivable	6,214	2,158	–
Prepaid items	–	117,400	–
Total current assets	586,837	630,840	3,936,356
Noncurrent assets – temporarily restricted			
Cash and investments held by trustee	–	–	–
Interest receivable	–	–	–
Total noncurrent assets	–	–	–
Total assets	586,837	630,840	3,936,356
Deferred outflow of resources			
OPEB plan deferments	–	–	–
Liabilities			
Current liabilities			
Accounts and contracts payable	175,031	514,040	–
Due to other governmental units	–	–	–
Post-employment severance benefits payable	–	–	691,340
OPEB obligation	–	–	–
Long-term liabilities			
Post-employment severance benefits payable	–	–	2,426,342
OPEB obligation	–	–	–
Total liabilities	175,031	514,040	3,117,682
Deferred inflows of resources			
OPEB plan deferments	–	–	–
Net position			
Restricted for employee benefits	–	–	–
Unrestricted	411,806	116,800	818,674
Total net position	$ 411,806	$ 116,800	$ 818,674

Post-Employment Benefits Revocable Trust	Totals 2024	2023
$ –	$ 5,028,261	$ 5,762,928
–	8,372	223,860
–	117,400	117,400
–	5,154,033	6,104,188
25,629,339	25,629,339	24,575,841
206,095	206,095	193,350
25,835,434	25,835,434	24,769,191
25,835,434	30,989,467	30,873,379
5,089,927	5,089,927	6,215,999
–	689,071	763,319
821,652	821,652	984,232
–	691,340	670,960
1,620,909	1,620,909	1,958,036
–	2,426,342	3,097,329
15,489,547	15,489,547	15,964,202
17,932,108	21,738,861	23,438,078
2,242,606	2,242,606	2,915,391
10,750,647	10,750,647	9,163,329
–	1,347,280	1,572,580
$ 10,750,647	$ 12,097,927	$ 10,735,909

INDEPENDENT SCHOOL DISTRICT NO. 279

Proprietary Funds
Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2024
(With Comparative Totals for the Year Ended June 30, 2023)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Operating revenue			
Contributions from governmental funds	$ 2,268,455	$ 7,161,609	$ –
Operating expenses			
Dental benefit claims	2,151,312	–	–
Medical benefit claims	–	6,146,357	–
Administrative costs	131,150	1,290,315	–
Post-employment severance benefits	–	–	157,185
OPEB	–	–	–
Total operating expenses	2,282,462	7,436,672	157,185
Operating income (loss)	(14,007)	(275,063)	(157,185)
Nonoperating revenue			
Investment earnings	16,799	19,911	184,245
Change in net position	2,792	(255,152)	27,060
Net position			
Beginning of year	409,014	371,952	791,614
End of year	$ 411,806	$ 116,800	$ 818,674

Post-Employment Benefits Revocable Trust	Totals 2024	2023
$ –	$ 9,430,064	$ 8,716,219
–	2,151,312	2,167,999
–	6,146,357	5,905,759
–	1,421,465	1,264,149
–	157,185	355,880
463,157	463,157	288,022
463,157	10,339,476	9,981,809
(463,157)	(909,412)	(1,265,590)
2,050,475	2,271,430	1,270,681
1,587,318	1,362,018	5,091
9,163,329	10,735,909	10,730,818
$ 10,750,647	$ 12,097,927	$ 10,735,909

INDEPENDENT SCHOOL DISTRICT NO. 279

Proprietary Funds
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2024
(With Comparative Totals for the Year Ended June 30, 2023)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Cash flows from operating activities			
Contributions from governmental funds	$ 2,460,432	$ 7,185,120	$ –
Payments for dental claims	(2,139,600)	–	–
Payments for medical claims	–	(6,232,317)	–
Payments for administrative costs	(131,150)	(1,290,315)	–
Post-employment severance and OPEB benefit payments	–	–	(807,792)
Net cash flows from operating activities	189,682	(337,512)	(807,792)
Cash flows from investing activities			
Investment earnings	16,799	19,911	184,245
Net change in cash and cash equivalents	206,481	(317,601)	(623,547)
Cash and cash equivalents			
Beginning of year	374,142	828,883	4,559,903
End of year	$ 580,623	$ 511,282	$ 3,936,356
Reconciliation of operating (loss) to net cash flows from operating activities			
Operating (loss)	$ (14,007)	$ (275,063)	$ (157,185)
Adjustments to reconcile operating (loss) to net cash flows from operating activities			
Changes in assets and liabilities			
Accounts receivable	191,977	23,511	–
Prepaid items	–	–	–
Deferred outflow of resources	–	–	–
Accounts and contracts payable	11,712	(85,960)	–
Due to other governmental units	–	–	–
Post-employment severance benefits payable	–	–	(650,607)
Total OPEB obligation	–	–	–
Deferred inflows of resources	–	–	–
Net cash flows from operating activities	$ 189,682	$ (337,512)	$ (807,792)
Cash and cash equivalents are reported on the Statement of Net Position as follows:			
Cash and temporary investments	$ 580,623	$ 511,282	$ 3,936,356
Cash and investments held by trustee	–	–	–
Total cash and cash equivalents	$ 580,623	$ 511,282	$ 3,936,356

Post-Employment Benefits Revocable Trust	Totals 2024	2023
$ –	$ 9,645,552	$ 8,745,770
–	(2,139,600)	(2,185,422)
–	(6,232,317)	(5,823,159)
–	(1,421,465)	(1,264,149)
(984,232)	(1,792,024)	(2,437,143)
(984,232)	(1,939,854)	(2,964,103)
2,037,730	2,258,685	1,237,833
1,053,498	318,831	(1,726,270)
24,575,841	30,338,769	32,065,039
$ 25,629,339	$ 30,657,600	$ 30,338,769
$ (463,157)	$ (909,412)	$ (1,265,590)
–	215,488	29,551
–	–	(117,400)
1,126,072	1,126,072	(1,368,352)
–	(74,248)	182,577
(162,580)	(162,580)	(296,783)
–	(650,607)	(800,248)
(811,782)	(811,782)	(106,390)
(672,785)	(672,785)	778,532
$ (984,232)	$ (1,939,854)	$ (2,964,103)
$ –	$ 5,028,261	$ 5,762,928
25,629,339	25,629,339	24,575,841
$ 25,629,339	$ 30,657,600	$ 30,338,769

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, 2024

	Northwest Family Service Center	Local Collaborative Time Study	Total
Assets			
Cash and temporary investments	$ 543,780	$ 1,377,545	$ 1,921,325
Receivables			
Accounts and interest	30,161	–	30,161
Total assets	573,941	1,377,545	1,951,486
Liabilities			
Salaries payable	–	192	192
Accounts and contracts payable	–	17,565	17,565
Total liabilities	–	17,757	17,757
Net position			
Restricted for Local Collaborative Time Study	–	1,359,788	1,359,788
Restricted for Northwest Family Service Center	573,941	–	573,941
Total net position	$ 573,941	$ 1,359,788	$ 1,933,729

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2024

	Northwest Family Service Center	Local Collaborative Time Study	Total
Additions			
Investment earnings	$ –	$ 67,609	$ 67,609
Rents	499,988	–	499,988
Grants	–	419,845	419,845
Total additions	499,988	487,454	987,442
Deductions			
Elementary and secondary regular instruction			
Salaries	–	109,695	109,695
Employee benefits	–	37,543	37,543
Purchased services	–	246,313	246,313
Supplies and materials	–	2,265	2,265
Total elementary and secondary regular instruction	–	395,816	395,816
Sites and buildings			
Purchased services	580,638	–	580,638
Total deductions	580,638	395,816	976,454
Net change in fiduciary net position	(80,650)	91,638	10,988
Net position			
Beginning of year	654,591	1,268,150	1,922,741
End of year	$ 573,941	$ 1,359,788	$ 1,933,729

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 III
STATISTICAL

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.

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			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	$ 188,563,705	$ 193,342,167	$ 201,669,570	$ 209,642,657
Restricted	15,826,198	15,552,674	19,153,181	19,443,331
Unrestricted	(112,847,413)	(99,033,629)	(169,293,406)	(246,677,152)
Total governmental activities net position	$ 91,542,490	$ 109,861,212	$ 51,529,345	$ (17,591,164)

Note 1: 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 2: 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 3: 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.

Note 4: The District implemented new GASB authoritative literature which changed the requirements for the capitalization of groups of similar capital assets purchased at the same time in fiscal 2024. The District reported a change in accounting principle as a result of implementing this new accounting guidance that increased unrestricted net position by $4,307,750.

2019	2020	2021	2022	2023	2024
$ 217,683,814	$ 233,739,330	$ 240,761,946	$ 251,841,254	$ 268,802,808	$ 284,604,635
21,207,005	17,275,589	32,967,515	33,722,595	32,179,593	36,498,735
(172,104,081)	(175,063,914)	(185,958,423)	(171,898,524)	(124,174,706)	(84,157,849)
$ 66,786,738	$ 75,951,005	$ 87,771,038	$ 113,665,325	$ 176,807,695	$ 236,945,521

INDEPENDENT SCHOOL DISTRICT NO. 279

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

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental activities				
Administration	$ 10,381,868	$ 10,818,228	$ 11,001,338	$ 11,514,189
District support services	7,703,891	8,179,156	8,567,156	9,685,524
Elementary and secondary regular instruction	129,757,253	132,739,729	199,497,344	201,729,524
Vocational education instruction	2,577,175	3,382,640	3,512,275	3,877,502
Special education instruction	44,261,176	47,918,552	63,245,199	63,405,079
Instructional support services	18,218,530	19,542,885	19,301,766	19,776,626
Pupil support services	21,213,677	20,057,132	21,774,370	23,150,650
Sites and buildings	17,371,714	18,587,008	20,886,238	24,049,266
Fiscal and other fixed cost programs	607,963	529,352	501,639	437,569
Food service	11,239,240	12,207,490	12,579,723	12,641,891
Community service	14,421,741	16,419,921	19,965,214	20,570,178
Unallocated depreciation/amortization expense (excluding amounts directly allocated)	7,290,078	7,814,428	8,015,144	8,217,000
Interest and fiscal charges on debt	5,557,629	4,063,175	4,456,962	4,678,075
Total governmental activities expenses	290,601,935	302,259,696	393,304,368	403,733,073
Program revenues				
Governmental activities				
Charges for services				
Food service	4,554,115	5,018,871	5,324,443	5,426,342
Community service	8,675,018	9,518,778	9,954,275	10,433,494
All other	2,357,602	2,101,396	2,240,416	2,173,310
Operating grants and contributions	67,178,824	69,859,744	70,475,866	71,983,248
Capital grants and contributions	8,343,272	8,831,507	8,419,910	8,401,701
Total governmental activities program revenues	91,108,831	95,330,296	96,414,910	98,418,095
Net (expense) revenue	(199,493,104)	(206,929,400)	(296,889,458)	(305,314,978)
General revenues and other changes in net position				
Governmental activities				
Taxes				
Property taxes, levied for general purposes	58,867,528	61,342,344	64,372,997	69,614,963
Property taxes, levied for community service	1,917,363	1,998,320	2,435,152	2,584,830
Property taxes, levied for debt service	17,940,548	17,810,240	17,843,905	18,036,264
Property taxes, levied for capital projects	2,622,943	2,622,943	–	–
General grants and aids	136,917,820	138,867,011	150,549,947	150,314,612
Other general revenues	968,988	1,302,473	1,212,290	1,837,047
Gain on sale of capital assets	–	–	–	–
Investment earnings	465,137	1,304,791	2,143,300	2,669,993
Total governmental activities	219,700,327	225,248,122	238,557,591	245,057,709
Change in net position	$ 20,207,223	$ 18,318,722	$ (58,331,867)	$ (60,257,269)

2019	2020	2021	2022	2023	2024
$ 11,579,014	$ 12,045,309	$ 12,618,772	$ 13,265,447	$ 13,705,585	$ 14,763,586
9,161,865	9,664,778	9,774,932	9,665,973	10,612,245	12,613,970
96,467,422	156,972,364	150,649,757	132,679,526	115,585,085	159,054,375
3,896,875	3,816,686	3,506,547	4,431,862	4,036,605	5,112,060
37,278,468	58,331,647	59,143,900	56,663,872	50,189,664	61,730,953
20,153,137	21,783,939	34,930,503	32,168,972	36,209,514	31,409,570
24,378,844	25,046,915	25,441,090	29,065,764	32,245,839	32,534,952
26,923,739	21,518,505	24,052,035	21,801,400	22,698,059	22,271,774
478,592	578,794	612,385	665,539	770,720	873,998
11,725,300	11,787,601	10,579,695	13,787,275	15,578,299	16,753,806
17,988,019	18,797,900	12,283,972	13,561,234	15,570,524	18,289,620
8,572,041	9,336,423	10,014,580	10,781,321	11,678,097	12,460,321
4,273,134	3,931,328	3,781,858	4,869,711	5,131,297	15,924,423
272,876,450	353,612,189	357,390,026	343,407,896	334,011,533	403,793,408
5,311,834	3,778,743	246,038	782,730	4,014,642	1,189,767
10,655,483	8,177,105	4,227,651	8,157,627	8,136,580	8,504,744
1,885,473	1,522,171	1,427,488	4,037,675	2,020,544	1,758,660
94,288,399	89,989,964	105,334,938	107,415,958	118,091,828	142,310,164
9,709,050	9,463,840	7,183,646	7,778,430	7,807,982	2,863,548
121,850,239	112,931,823	118,419,761	128,172,420	140,071,576	156,626,883
(151,026,211)	(240,680,366)	(238,970,265)	(215,235,476)	(193,939,957)	(247,166,525)
70,139,704	77,069,829	75,604,475	81,661,917	83,093,050	110,965,789
2,751,535	2,964,636	3,059,339	3,086,670	3,166,148	3,182,011
19,383,439	20,009,035	22,837,182	15,583,464	14,818,612	11,821,650
–	–	–	–	–	–
135,755,407	143,538,316	144,806,099	142,401,547	148,877,949	162,251,730
1,097,917	694,465	730,287	1,496,502	808,313	546,960
199,685	–	–	–	–	–
6,076,426	5,144,231	3,752,916	(4,167,512)	6,318,255	14,228,461
235,404,113	249,420,512	250,790,298	240,062,588	257,082,327	302,996,601
$ 84,377,902	$ 8,740,146	$ 11,820,033	$ 24,827,112	$ 63,142,370	$ 55,830,076

INDEPENDENT SCHOOL DISTRICT NO. 279

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

	Fiscal Year			
	2015	2016	2017	2018
General Fund				
Nonspendable				
Operating Account	$ 349,941	$ 347,972	$ 257,014	$ 292,548
Capital Expenditure Account	10,794	41,908	40,940	84,682
Restricted				
Operating Account	183,529	141,786	1,587,675	1,177,620
Capital Expenditure Account	9,054,720	8,890,846	9,051,446	10,237,338
Assigned				
Operating Account	–	3,628,175	4,258,291	3,634,947
Unassigned				
Operating Account	55,738,741	63,161,707	63,266,128	67,945,278
Capital Expenditure Account	(482,773)	(433,430)	(35,548)	(137,035)
Total General Fund	$ 64,854,952	$ 75,778,964	$ 78,425,946	$ 83,235,378
All other governmental funds				
Nonspendable				
Special revenue funds	$ 12,779	$ 8,553	$ 2,575	$ 1,934
Restricted				
Special revenue funds	5,269,738	5,594,482	6,745,866	7,320,744
Capital Projects – Building Construction Fund	15,393,620	4,952,256	43,249,779	12,985,125
Debt Service Fund	51,033,469	2,951,458	4,105,000	16,589,246
Total all other governmental funds	$ 71,709,606	$ 13,506,749	$ 54,103,220	$ 36,897,049
Unassigned – Operating Account as a percentage of General Fund Operating Account expenditures	23.5%	25.8%	24.7%	25.7%

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.

2019	2020	2021	2022	2023	2024
$ 295,095	$ 413,056	$ 217,512	$ 440,231	$ 434,679	$ 869,772
131,966	110,522	93,218	29,293	25,287	139,463
1,379,098	2,582,371	2,635,666	1,664,876	2,240,884	2,767,927
9,521,802	8,157,746	8,533,571	9,518,503	7,759,473	5,583,198
825,755	3,926,582	16,452,233	14,669,070	500,000	2,159,105
75,714,545	81,696,260	77,400,156	77,005,186	89,241,546	111,235,114
(695,873)	(294,564)	(641,535)	–	–	–
$ 87,172,388	$ 96,591,973	$ 104,690,821	$ 103,327,159	$ 100,201,869	$ 122,754,579
$ 131,065	$ 184,505	$ 134,382	$ 111,869	$ 123,217	$ 213,414
7,943,920	5,347,134	7,271,216	11,601,580	10,949,127	11,506,086
38,626,107	14,209,126	25,068,151	9,273,212	9,654,295	250,255,965
5,842,002	3,509,367	4,729,348	4,304,441	4,028,370	11,282,300
$ 52,543,094	$ 23,250,132	$ 37,203,097	$ 25,291,102	$ 24,755,009	$ 273,257,765
27.8%	29.3%	26.8%	25.9%	27.9%	33.0%

INDEPENDENT SCHOOL DISTRICT NO. 279

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

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Local sources				
Taxes	$ 81,224,509	$ 83,812,427	$ 84,767,898	$ 90,260,977
Investment earnings (losses)	169,450	348,164	974,405	1,604,857
Other	20,092,851	21,359,596	22,410,973	22,858,261
State sources	193,878,147	198,912,577	202,174,527	209,621,427
Federal sources	14,660,370	15,210,620	16,625,266	17,198,842
Total revenues	310,025,327	319,643,384	326,953,069	341,544,364
Expenditures				
Current				
Administration	10,381,868	10,818,228	11,001,338	11,514,189
District support services	5,622,720	6,172,803	6,460,730	6,903,161
Elementary and secondary regular instruction	130,841,833	133,079,885	136,536,746	141,017,874
Vocational education instruction	2,573,885	3,380,229	3,509,419	3,874,646
Special education instruction	46,296,441	48,125,942	48,194,816	49,252,014
Instructional support services	18,270,519	19,590,144	19,265,127	19,713,175
Pupil support services	21,259,449	20,059,076	21,774,370	23,150,650
Sites and buildings	17,581,741	19,359,537	23,465,235	26,295,190
Fiscal and other fixed cost programs	607,963	529,352	501,639	437,569
Food service	11,232,077	12,021,733	12,142,784	12,369,060
Community service	14,465,450	16,420,852	17,937,598	18,835,328
Capital outlay	22,990,007	13,341,882	14,429,416	30,922,886
Debt service				
Principal	13,293,208	16,895,743	16,908,235	17,825,824
Interest and fiscal charges	6,032,813	6,478,143	5,519,548	6,692,091
Total expenditures	321,449,974	326,273,549	337,647,001	368,803,657
Excess (deficiency) of revenues over expenditures	(11,424,647)	(6,630,165)	(10,693,932)	(27,259,293)
Other financing sources (uses)				
Transfers in	–	–	–	–
Transfers (out)	–	–	–	–
Refunding bonds issued	42,075,000	–	–	–
Bonds issued	30,685,000	–	50,745,000	12,900,000
Issuance of financed purchases	–	–	–	–
Issuance of subscription liabilities	–	–	–	–
Premiums (discounts) on debt issued	6,295,789	–	2,232,510	687,685
Proceeds from sale of assets	–	–	–	473,993
Debt retirement from refunding bonds	–	(46,930,000)	–	–
Capital leases issued	4,759,147	6,281,320	959,875	800,876
Total other financing sources (uses)	83,814,936	(40,648,680)	53,937,385	14,862,554
Net change in fund balances	$ 72,390,289	$ (47,278,845)	$ 43,243,453	$ (12,396,739)
Debt service as a percentage of noncapital expenditures	6.5%	7.5%	6.9%	7.3%

2019	2020	2021	2022	2023	2024
$ 91,750,858	$ 100,328,694	$ 101,462,806	$ 100,135,307	$ 101,250,718	$ 126,076,798
3,652,156	2,833,396	533,341	(36,679)	5,047,574	11,957,031
23,739,973	17,114,579	9,469,507	14,576,005	18,642,184	16,476,190
218,164,915	224,158,572	221,574,472	221,197,193	233,254,275	266,331,965
16,798,675	15,891,453	32,488,639	37,491,213	36,757,685	35,640,187
354,106,577	360,326,694	365,528,765	373,363,039	394,952,436	456,482,171
11,579,014	12,045,309	12,630,825	13,264,167	13,704,305	14,762,306
7,122,254	7,631,179	7,717,054	7,587,100	8,205,769	10,425,610
144,692,508	143,989,921	140,547,910	143,319,449	153,758,984	169,643,304
3,907,331	3,888,466	3,509,057	4,439,304	4,075,296	5,108,458
51,507,841	55,159,242	56,677,434	59,625,510	60,742,095	64,946,051
26,200,345	23,051,707	34,912,873	32,329,578	37,203,731	31,791,199
24,378,844	25,060,178	25,510,887	29,057,448	32,356,873	32,880,218
30,083,755	27,088,116	26,146,167	31,472,718	40,561,857	43,767,564
478,592	578,794	612,385	665,539	770,720	873,998
11,900,447	11,756,680	11,023,452	14,414,867	14,899,044	16,256,837
19,669,050	18,413,160	12,342,444	14,202,554	16,209,298	18,423,092
18,468,568	25,628,871	20,858,804	16,525,312	13,347,725	21,461,923
17,802,872	20,491,339	21,103,066	15,984,006	16,663,459	13,307,239
5,942,637	7,140,795	5,941,062	5,758,278	5,140,507	6,071,577
373,734,058	381,923,757	379,533,420	388,645,830	417,639,663	449,719,376
(19,627,481)	(21,597,063)	(14,004,655)	(15,282,791)	(22,687,227)	6,762,795
–	1,050,000	–	–	614,052	–
–	(1,050,000)	–	–	(614,052)	–
16,070,000	–	14,405,000	–	–	–
43,340,000	–	30,775,000	–	11,505,000	238,350,000
–	–	–	2,007,134	5,779,121	945,320
–	–	–	–	690,119	90,409
2,300,316	–	1,086,458	–	940,104	24,906,942
199,685	–	–	–	111,500	–
(30,165,000)	–	(15,210,000)	–	–	–
7,465,535	1,299,565	5,000,010	–	–	–
39,210,536	1,299,565	36,056,468	2,007,134	19,025,844	264,292,671
$ 19,583,055	$ (20,297,498)	$ 22,051,813	$ (13,275,657)	$ (3,661,383)	$271,055,466
6.7%	7.8%	7.5%	5.8%	5.4%	4.8%

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
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%
2024	14,762,177	9,377,439	166,138,351	5,004,683	64,941,922
	4.4%	2.8%	49.2%	1.5%	19.2%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Fiscal and Other Fixed Cost Programs	Total	Percent Increase (Decrease) From Prior Year
$ 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%	
25,255,450	32,750,772	17,997,155	1,297,169	337,525,118	5.6%
7.5%	9.7%	5.3%	0.4%	100.0%	

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

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
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%
2024	74,205,040	252,128,747	25,003,709	10,802,431	362,139,927
	20%	70%	7%	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
Debt Service Fund
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Revenue				
General Fund				
Operating Account	$ 249,153,255	$ 255,836,210	$ 258,641,200	$ 268,247,644
Capital Expenditure Account	13,903,601	14,294,742	18,373,136	22,321,138
Special revenue funds				
Food Service	11,346,564	12,189,464	12,949,410	13,106,250
Community Service	15,056,548	16,828,669	18,535,705	18,977,219
Debt Service Fund				
General Obligation				
Bonds Account	15,637,131	15,564,377	15,955,955	15,555,583
Other Post-Employment				
Benefits Bonds Account	2,293,296	2,284,434	2,278,253	2,983,142
Total revenue	$ 307,390,395	$ 316,997,896	$ 326,733,659	$ 341,190,976
Expenditures				
General Fund				
Operating Account	$ 236,846,315	$ 244,828,781	$ 256,207,825	$ 264,566,359
Capital Expenditure Account	17,889,774	20,659,479	19,119,404	22,467,860
Special revenue funds				
Food Service	11,461,024	12,140,458	12,243,200	12,510,312
Community Service	14,595,891	16,557,157	18,096,509	18,998,920
Debt Service Fund				
General Obligation				
Bonds Account	15,751,468	16,813,272	15,471,116	16,756,014
Other Post-Employment				
Benefits Bonds Account	2,175,450	2,187,550	2,199,550	2,886,150
Total expenditures	$ 298,719,922	$ 313,186,697	$ 323,337,604	$ 338,185,615

2019	2020	2021	2022	2023	2024
$ 278,015,285	$ 289,476,895	$ 297,098,819	$ 294,105,891	$ 315,637,881	$ 362,139,927
22,504,811	22,088,625	18,495,400	29,014,795	31,545,935	40,191,121
12,875,401	10,441,940	12,954,711	16,830,516	13,646,970	17,966,147
19,779,910	16,685,896	13,038,710	16,811,824	17,572,414	18,293,680
17,208,540	18,097,433	21,261,211	13,857,737	16,039,047	13,291,205
2,907,629	2,875,357	2,620,468	2,728,971	–	–
$ 353,291,576	$ 359,666,146	$ 365,469,319	$ 373,349,734	$ 394,442,247	$ 451,882,080
$ 272,851,185	$ 278,447,240	$ 289,011,521	$ 297,032,095	$ 319,757,726	$ 337,525,118
31,397,121	24,372,381	23,483,860	29,459,387	37,020,620	43,288,949
12,165,405	12,116,579	11,655,858	14,960,691	15,512,486	17,016,217
19,737,599	18,604,603	12,463,604	14,373,798	16,459,503	18,596,454
16,403,794	20,460,477	20,094,456	14,290,620	16,315,118	12,134,732
2,909,601	2,844,948	2,623,860	2,720,995	–	–
$ 355,464,705	$ 356,846,228	$ 359,333,159	$ 372,837,586	$ 405,065,453	$ 428,561,470

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

General Fund – Operating Account Revenue per Student
Year Ended June 30, 2024
(Modified Accrual Basis of Accounting)

	Hennepin County Average	ISD No. 279
General education formula revenue per pupil unit (1)		
General education (includes transportation)	$ 7,138	$ 7,138
Local optional	724	724
Referendum	1,834	2,126
Gifted and talented, extended, and basic skills	956	1,227
Operating capital	234	232
Equity, transition, pension, and other	223	189
General education formula revenue per pupil unit (property tax and state aid)	$ 11,109	$ 11,636
General Fund – Operating Account revenue per student (2)		
General education formula revenue per student (property tax and state aid)		$ 14,763
Less Capital Expenditure Account		(1,915)
General education formula revenue per student – General Fund – Operating Account		12,848
State categorical revenue (special education, secondary vocational, cooperation, and other)		2,988
Total property tax and state aid revenue		15,836
Federal revenue (special education, Title I, and other)		1,209
Other local revenue – interest, participation fees, and other		529
Total General Fund – Operating Account revenue per student		$ 17,574

(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
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
2024	25,710,528,971	96,445,600	25,806,974,571

Source: Hennepin County Department of Property Tax and Public Records

Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
$ 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
26,174,633,600	98.6

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

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
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
2024	111,015,795	3,187,148	–	11,873,855	126,076,798

INDEPENDENT SCHOOL DISTRICT NO. 279

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Property Classification	City	2024 Property Valuation Tax Capacity	Rank	Percentage of Tax Capacity Value	Market Value
Target Corporation	Commercial	Brooklyn Park	$ 1,398,800	1	0.5 %	$ 69,977,500
Prisa Arbor Lakes, LLC	Commercial	Maple Grove	1,299,250	2	0.4	65,000,000
Boston Scientific SciMed, Inc.	Industrial/ Commercial	Maple Grove	1,161,870	3	0.4	58,131,000
The Connor Group	Apartment	Plymouth	1,039,238	4	0.3	83,139,000
Weidner Property Management	Apartment	Plymouth	959,875	5	0.3	76,790,000
Upsher Smith Laboratories, Inc.	Industrial	Maple Grove	905,854	6	0.3	45,330,200
Doran MGRB I, LLC	Apartment	Maple Grove	896,655	7	0.3	71,732,400
BPP, LLC	Industrial	Brooklyn Park	807,594	8	0.3	40,417,200
Skye at Arbor Lakes LLLP	Apartment	Maple Grove	786,184	9	0.3	62,894,700
Trea Park 81 East, LLC	Industrial	Maple Grove	756,784	10	0.2	37,876,700
KIR Maple Grove, LP	Commercial	Maple Grove	–	–	–	–
The Shoppes at Arbor Lakes	Commercial	Maple Grove	–	–	–	–
KIMCO Realty Corporation	Commercial	Maple Grove	–	–	–	–
Fairview Hospital	Commercial	Maple Grove	–	–	–	–
Mept Plymouth, LLC	Apartment	Plymouth	–	–	–	–
Brooklyn Park 73rd (DLB), LLC	Apartment	Brooklyn Park	–	–	–	–
Total for 10 largest principal taxpayers			$ 10,012,104		3.3 %	$ 611,288,700

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

2015 Property Valuation			
Tax Capacity	Rank	Percentage of Tax Capacity Value	Market Value
$ 1,646,020	1	1.3 %	$ 82,301,000
–	–	–	–
795,280	4	0.6	39,801,500
–	–	–	–
624,633	6	0.5	49,970,000
–	–	–	–
–	–	–	–
507,666	8	0.4	25,420,800
–	–	–	–
–	–	–	–
1,389,484	2	1.1	69,511,700
1,290,704	3	1.0	64,572,700
701,158	5	0.5	35,095,400
525,150	7	0.4	26,295,000
478,500	9	0.4	38,280,000
471,621	10	0.4	37,729,700
$ 8,430,216		6.6 %	$ 468,977,800

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					
	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
	2024	120,146,548	2,795,493	18,637,683	141,579,724
Net tax rates					
Tax capacity rate					
	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
	2024	15.964	0.918	6.120	23.002
Market value rate					
	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
	2024	0.253	–	–	0.253

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
$ (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
(12,398,514)	129,181,210	(65,264,957)	63,916,253

INDEPENDENT SCHOOL DISTRICT NO. 279

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

		Municipalities				
Rate	Tax Collection Calendar Year	Brooklyn Center	Brooklyn Park	Corcoran	Dayton	Maple Grove
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%	–	–	–
Tax capacity rate	2024	56.766%	46.520%	42.410%	35.653%	27.187%
Market value rate	2024	–	0.01111%	–	–	–

(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
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%
65.205%	24.453%	35.599%	23.002%	34.681%	6.703%	91.573%
–	–	–	0.25276%	–	–	0.253%

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
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	178,692
2020		100,134,441	99,756,651	99.6	94,570
2021		100,559,910	100,235,033	99.7	93,395
2022		102,142,062	101,800,534	99.7	302,402
2023		124,897,890	124,174,358	99.4	N/A
2024	(1)	141,579,724	N/A	N/A	N/A

Reconciliation of current tax collections with property tax revenue

Collections on property tax levy collectible in 2023		$ 124,174,358
Less tax shift allocation of the levy collectible in 2023 to fiscal year 2023	(2)	(2,984,792)
Add tax shift allocation of the referendum levy collectible in 2024 to fiscal year 2024	(2)	4,322,298
Property tax delinquencies, abatements, and county apportionment		564,934
Total local property tax revenue – fiscal year 2024		$ 126,076,798

N/A – Not Available

(1) Only a portion of calendar year 2024 taxes are collectible by June 30, 2024. A total of $71,600,000 of 2024 taxes were collected by June 30, 2024.

(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, 2024 Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
$ 84,020,665	100.0 %	$ –	– %
84,296,441	99.9	–	–
89,938,201	99.9	–	–
92,371,401	99.6	–	–
99,432,426	99.9	32,873	–
99,851,221	99.7	66,384	0.1
100,328,428	99.8	88,089	0.1
102,102,936	100.0	39,126	–
124,174,358	99.4	723,532	0.6
N/A	N/A	–	N/A
		$ 950,004	

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
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
2024	369,710,000	13,780,000	5,591,316	160,760

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)
$ 10,602,876	$ 199,324,248	2.3 %	$ 1,417
8,901,279	140,078,228	1.6	985
9,350,798	175,324,387	1.8	1,205
6,980,144	168,828,785	1.7	1,141
7,455,402	188,211,706	1.8	1,262
5,547,562	167,112,092	1.5	1,117
4,845,267	180,276,741	1.5	1,196
4,368,007	165,822,609	1.3	1,081
4,836,100	167,999,686	N/A	1,074
28,758,837	418,000,913	N/A	2,673

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
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
2024	383,490,000	28,758,837	11,282,300	400,966,537	306,316,726

(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.

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
111.6 %	140,680	$ 1,029
94.0	142,167	917
112.7	145,451	1,147
83.1	148,029	1,018
91.0	149,144	1,182
75.0	149,640	1,064
75.2	150,674	1,122
65.4	153,405	1,015
53.9	156,387	990
130.9	156,387	2,564

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, 2024

Taxing Unit	Tax Collection Calendar Year – 2023 Taxable Net Tax Capacity	General Obligation Bonded Debt (1)	Debt Applicable to Tax Capacity in ISD No. 279 (2) Percent	Debt Applicable to Tax Capacity in ISD No. 279 (2) Amount
Direct debt				
Independent School District No. 279	$ 306,316,726	$ 383,490,000	100.00 %	$ 383,490,000
Overlapping debt				
Hennepin County	2,649,525,401	1,071,970,000	10.49	112,449,653
Cities				
Brooklyn Center	33,423,764	6,415,000	30.73	1,971,330
Brooklyn Park	116,849,251	24,065,000	77.27	18,595,026
Corcoran	18,898,299	11,605,000	14.08	1,633,984
Dayton	20,902,462	9,825,000	24.82	2,438,565
Maple Grove	151,732,484	1,710,000	92.20	1,576,620
Osseo	3,740,622	880,000	100.00	880,000
Plymouth	194,370,888	56,985,000	12.74	7,259,889
Rogers	36,290,894	4,185,000	2.92	122,202
Other				
Three Rivers Park District	1,921,407,800	54,980,000	14.46	7,950,108
Hennepin Regional RR Authority	2,649,525,401	81,665,000	10.49	8,566,659
Metropolitan Council	5,346,769,455	238,225,000	5.20	12,387,700
Total overlapping debt				175,831,735
Total direct and debt outstanding				$ 559,321,735

(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			
	2015	2016	2017	2018
Debt limit	$ 1,942,619,831	$ 2,046,404,386	$ 2,178,203,956	$ 2,350,372,780
Total net debt applicable to the limit	185,165,000	124,445,000	161,580,000	150,305,000
Legal debt margin	$ 1,757,454,831	$ 1,921,959,386	$ 2,016,623,956	$ 2,200,067,780
Total net debt applicable to the limit as a percentage of debt limit	9.53%	6.08%	7.42%	6.39%

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

2019	2020	2021	2022	2023	2024
$ 2,521,110,069	$ 2,728,488,229	$ 2,899,191,746	$ 3,068,083,391	$ 3,648,220,796	$ 3,873,137,966
167,045,000	152,080,000	166,325,000	155,695,000	153,970,000	383,490,000
$ 2,354,065,069	$ 2,576,408,229	$ 2,732,866,746	$ 2,912,388,391	$ 3,494,250,796	$ 3,489,647,966
6.63%	5.57%	5.74%	5.07%	4.22%	9.90%

Legal Debt Margin Calculation for Fiscal Year 2024

Market value	$25,820,919,775
Debt limit (15% of market value)	3,873,137,966
Debt applicable to the limit	
General obligation bonds and notes payable	383,490,000
Legal debt margin	$ 3,489,647,966

INDEPENDENT SCHOOL DISTRICT NO. 279

Deferred Tax Levies for Future Bond Debt Service
as of June 30, 2024

Tax Collection Calendar Year		Deferred Tax Levies
2025		$ 35,229,088
2026		29,561,398
2027		32,947,911
2028		34,271,016
2029		33,775,363
2030		34,647,664
2031		35,526,697
2032		36,744,054
2033		37,777,451
2034		37,053,581
2035		37,861,714
2036		37,589,731
2037		38,013,150
2038		22,615,635
2039		7,619,535
2040		7,470,435
2041		7,315,560
2042		7,061,040
2043		4,149,600
	Total amount to be levied in future years	517,230,623
2024	Amount levied for collection in 2024 and included in property taxes levied for subsequent year at June 30, 2024	18,637,683
	Total deferred tax levies for future bond debt service	$ 535,868,306

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)
2015	140,680	$8,650,694,560	$ 61,492	37.7	20,373	3.7 %
2016	142,167	8,987,371,239	63,217	37.8	20,307	3.9
2017	145,451	9,555,985,249	65,699	37.9	20,659	3.4
2018	148,029	10,126,811,919	68,411	37.8	20,968	2.9
2019	149,144	10,634,862,064	71,306	37.8	21,073	3.2
2020	149,640	10,980,882,480	73,382	38.1	21,030	6.2
2021	150,674	11,708,273,844	77,706	36.9	20,254	3.4
2022	153,405	12,934,035,765	84,313	37.2	20,403	2.9
2023	156,387	N/A	N/A	N/A	20,439	2.7
2024	156,387	N/A	N/A	N/A	20,606	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	2024 Employees	2024 Rank	2015 Employees	2015 Rank
Target Corporation (1)	4,000	1	1,500	4
Independent School District No. 279	3,206	2	3,012	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 (1)	660	6	–	–
LSC Communications	540	7	–	–
City of Maple Grove	569	8	–	–
North Hennepin Community College	526	9	500	9
Hy-Vee (1)	500	10	–	–
Medtronic	–	–	1,525	3
Prudential Insurance Company	–	–	805	5
Fairview Hospital	–	–	760	6
Walmart	–	–	630	8
RR Donnelley	–	–	458	10
Total	15,601		12,654	

(1) City of Brooklyn Park most recent data available is from fiscal year 2022

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				
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
2023	N/A	N/A	N/A	N/A
City of Maple Grove				
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
2023	2,585	241,281,521	283	70,278,257

N/A – Not Available

(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
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
2024	187	1,689	120	718
Percent increase (decrease) over 10 years	25.5%	11.9%	10.1%	(11.5%)

(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)
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	210	3,084	20,439
113	161	218	3,206	20,606
(27.6%)	9.5%	67.7%	6.4%	1.1%

INDEPENDENT SCHOOL DISTRICT NO. 279

Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year			
	2015	2016	2017	2018
Total population	140,680	142,167	145,451	148,029
Percent of staff with degrees				
Bachelor's	100%	100%	100%	100%
Master's	73%	72%	72%	71%
ACT information				
Average ACT score	22.3	20.3	20.3	19.9
Percent of students taking ACT	73%	84%	92%	90%
National Merit Scholarship Program				
Commended	11	6	–	6
Finalists and semifinalists	1	2	5	3
AP Scholars	149	164	165	201

N/A – Not Available

Source: The District's Division of Leadership, Teaching, and Learning

2019	2020	2021	2022	2023	2024
149,144	149,640	150,674	153,405	156,387	156,387
100%	100%	100%	100%	100%	100%
71%	72%	77%	77%	77%	75%
19.9	20.0	19.7	19.5	19.4	19.1
87%	88%	70%	77%	82%	83%
4	N/A	5	5	1	4
7	7	4	3	1	4
152	199	213	135	260	326

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year			
	2015	2016	2017	2018
Capital assets				
Land	$ 8,323,417	$ 8,323,417	$ 8,323,417	$ 8,323,417
Land improvements	30,394,387	31,479,888	32,672,400	30,897,771
Buildings	406,467,020	428,532,037	443,751,224	456,522,719
Equipment	8,798,928	10,098,560	10,744,070	9,658,055
Technology subscriptions	–	–	–	–
Construction in progress	17,292,480	6,655,427	6,699,868	22,797,439
Total capital assets	$ 471,276,232	$ 485,089,329	$ 502,190,979	$ 528,199,401
Capital assets by function and activity				
Administration	$ 19,095	$ 19,095	$ 19,095	$ 19,095
District support services	111,399,374	111,381,071	111,333,954	107,606,898
Elementary and secondary regular instruction	983,647	1,155,256	1,172,513	897,678
Vocational education instruction	64,681	64,681	64,681	48,341
Special education instruction	297,094	297,094	297,094	272,402
Instructional support services	1,371,261	1,460,404	1,460,404	1,084,157
Pupil support services	59,647	59,647	59,647	54,438
Food service	5,462,112	5,485,642	5,546,180	5,573,434
Sites and buildings	350,463,871	364,010,989	381,019,401	411,379,171
Community service	1,155,450	1,155,450	1,218,010	1,263,787
Total capital assets by function and activity	$ 471,276,232	$ 485,089,329	$ 502,190,979	$ 528,199,401

Source: The District's Business Services Department

2019	2020	2021	2022	2023	2024
$ 8,973,417	$ 8,973,417	$ 8,973,417	$ 8,973,417	$ 8,973,417	$ 8,973,417
31,988,651	36,093,707	40,328,214	37,176,812	37,667,489	36,790,944
493,392,348	523,127,725	540,626,000	562,770,022	573,440,827	613,835,652
10,605,589	11,271,723	12,731,843	15,816,586	22,548,298	33,932,985
–	–	–	–	2,205,437	2,533,294
11,214,268	9,853,572	10,357,558	10,156,191	19,956,710	15,096,499
$ 556,174,273	$ 589,320,144	$ 613,017,032	$ 634,893,028	$ 664,792,178	$ 711,162,791
$ 19,095	$ 19,095	$ 31,895	$ 31,895	$ 31,895	$ 31,895
107,687,623	107,736,578	107,754,573	105,976,355	105,620,452	102,689,403
913,783	967,749	1,001,051	1,205,477	2,285,937	2,218,240
61,879	137,994	150,117	168,566	220,674	234,434
272,402	338,921	346,266	502,877	515,535	570,912
1,254,477	1,254,477	1,500,074	1,506,156	2,761,466	11,096,534
34,467	48,367	123,025	135,025	248,914	604,285
5,817,182	6,061,702	6,569,632	6,945,186	7,205,824	7,782,301
438,844,431	471,342,481	494,010,262	516,853,610	544,134,876	584,078,055
1,268,934	1,412,780	1,530,137	1,567,881	1,766,605	1,856,732
$ 556,174,273	$ 589,320,144	$ 613,017,032	$ 634,893,028	$ 664,792,178	$ 711,162,791

INDEPENDENT SCHOOL DISTRICT NO. 279

Average Class Size
Last Ten Fiscal Years

Year Ended June 30,	ISD No. 279 Staffing Ratio
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
2024	25.57

Note: This is the government-wide teacher staffing ratio for regular instructional classrooms.

Source: The District's Division of Leadership, Teaching, and Learning

INDEPENDENT SCHOOL DISTRICT NO. 279

School Facilities
as of June 30, 2024

Facility	Use	Constructed	Acres	Square Footage	Enrollment (1)
Arbor View Early Childhood Center	School	1983/2001	5.00	27,000	(2) 203
Basswood Elementary	School	1995/2002	36.00	102,648	854
Birch Grove Elementary School for the Arts	School	1966/1991/2004	15.00	74,314	449
Cedar Island Elementary	School	1970	23.16	66,871	477
Crest View Elementary	School	1960/1990/1999/2003	16.00	59,208	236
Edinbrook Elementary	School	1988/2002	20.00	106,406	678
Elm Creek Elementary	School	1980	15.00	84,300	513
Fair Oaks Elementary	School	1962/1991/2004	13.16	75,129	368
Fernbrook Elementary	School	1988/2003	43.00	105,440	927
Garden City Elementary	School	1959/1994/2004	10.00	55,153	345
Oak View Elementary	School	1991	22.00	98,600	480
Palmer Lake Elementary	School	1964/1991/2005	15.00	74,463	461
Park Brook Elementary	School	1959/1994/2004	10.00	55,011	298
Rice Lake Elementary	School	1980/2022	15.42	103,597	617
Rush Creek Elementary	School	1995/2002	29.00	102,648	742
Weaver Lake Elementary: A Science, Math, and Technology School	School	1991	29.08	98,600	650
Willow Lane Early Childhood Center	School	1956/1957/1987	11.10	42,796	(2) –
Woodland Elementary	School	2002	19.00	101,555	638
Zanewood Community School: A Science, Technology, Engineering, Arts and Math School	School	1967/2002	9.21	81,843	311
Brooklyn Middle School: A Science, Technology, Engineering, Arts and Math School	School	1963/1969/1980/2003	28.57	176,104	942
Maple Grove Middle School	School	1990/2003	46.62	275,680	1,572
North View Middle School	School	1970/1986/2002/2007	26.04	186,448	459
Osseo Middle School	School	1966/1969/2002/2004	19.89	194,507	1,131
Maple Grove Senior High	School	1996/2002/2004/2015	110.00	351,718	2,364
Osseo Senior High	School	1952/1957/1960/1962/1964/ 1966/1975/1988/2002/2015	43.63	413,610	2,191
Park Center Senior High: An International Baccalaureate World School	School	1964/1966/1971/1975/1987/ 1988/2002/2003/2015	31.00	414,774	1,936
Osseo Area Learning Center	School	1973/2000	5.00	47,108	171
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	75
Timberland Properties	CBVAT	Leased	–	12,249	–
Total				3,848,042	20,088

(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
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		19,826	2,138,104	167	12,803	64.6
2024		19,988	2,456,100	170	14,448	72.3

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
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
1,306,519	53.2	7,647	0.3

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, Pre-Kindergarten, and Kindergarten – Handicapped	Kindergarten	Grade 1–6	Grade 7–12	Total Number	Total Percent Increase (Decrease)
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	526	1,293	8,844	9,776	20,439	0.2
2024	358	1,413	8,975	9,860	20,606	0.8

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	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary
Fiscal 2015 through 2024	1.000	1.000	1.000	1.000	1.200

Note 3: Beginning in fiscal year 2024, student enrollment for handicapped kindergarten are included in full-day kindergarten.

Source: Minnesota Department of Education

Total Pupil Units	
Number	Percent Increase (Decrease)
22,205	(6.1) %
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
22,395	1.0
22,578	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.

Management Report

for

Independent School District No. 279

June 30, 2024

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2024. 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 13, 2024

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

THIS PAGE INTENTIONALLY LEFT BLANK

AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024. 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, 2024:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of new Governmental Accounting Standards Board (GASB) authoritative literature which changed the requirements for accounting for groups of similar capital assets this 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.

- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As a part of our audit of the District's financial statements for the year ended December 31, 2024, we performed procedures to follow-up on the findings and recommendations that resulted from our prior year audit. We reported the following finding that was corrected by the District in the current year:

- Internal Control Over Compliance and Reportable Instances of Noncompliance With Federal Procurement Requirements.

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, 2024. However, the District implemented the following GASB guidance change during the year:

As described in Note 1 of the notes to basic financial statements, the District implemented new GASB guidance related to capital assets during the fiscal year ended June 30, 2024. This new guidance requires governments to capitalize groups of similar assets if significant, even when individually they are below the government's capitalization threshold. This change resulted in a restatement, which increased beginning net position in the government-wide financial statements by $4,307,750 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.

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 and on the previous page 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 13, 2024.

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 fiscal year. The Legislature approved a per pupil increase of $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.

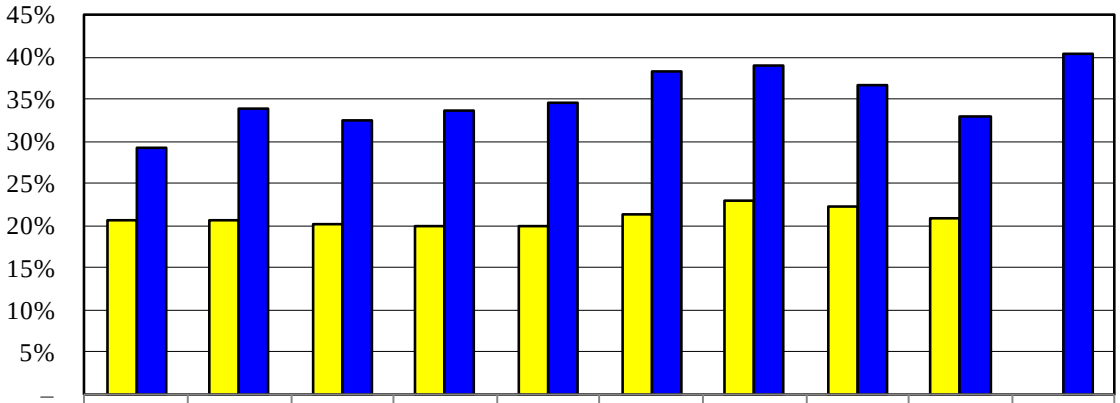
Fiscal Year Ended June 30,	Formula Allowance Amount	Formula Allowance Percent Increase
2015	$ 5,831	2.00 %
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %
2024	$ 7,138	4.00 %
2025	$ 7,281	2.00 %

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)



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
State-Wide	20.6%	20.7%	20.3%	20.0%	19.9%	21.3%	23.0%	22.2%	21.0%	–
ISD No. 279	29.2%	33.8%	32.5%	33.6%	34.7%	38.4%	39.0%	36.6%	33.0%	40.4%

Note: State-wide information is not available for fiscal 2024.

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 has been relatively stable over the last decade, ranging from 20.6 percent at the end of fiscal 2015 to 21.0 percent at the end of fiscal 2023, with a slight uptick during the fiscal years impacted by the COVID-19 pandemic.

As of June 30, 2023, the District's unrestricted operating fund balance as a percentage of operating expenditures was 33.0 percent for the District, as compared to a state-wide average of 21.0 percent. The District's unrestricted operating fund balance as a percentage of operating expenditures was 40.4 percent at the end of the current year. The increase in fund balance is attributed to the increase in operating referendum in fiscal 2024.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

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.

GOVERNMENTAL FUNDS REVENUE

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 (closed in fiscal 2023), 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		
	2022	2023	2022	2023	2022	2023	2024
General Fund							
Property taxes	$ 2,645	$ 2,760	$ 3,506	$ 3,704	$ 3,949	$ 4,029	$ 5,330
Other local sources	571	742	446	595	266	454	554
State	10,504	10,771	10,536	10,792	10,433	11,004	12,232
Federal	1,335	1,344	1,397	1,441	1,011	1,320	1,200
Total General Fund	15,055	15,617	15,885	16,532	15,659	16,807	19,316
Special revenue funds							
Food Service	803	676	770	649	816	661	863
Community Service	731	795	836	919	815	851	878
Debt Service Fund	1,508	1,579	1,537	1,595	672	776	638
Total revenue	$ 18,097	$ 18,667	$ 19,028	$ 19,695	$ 17,962	$ 19,095	$ 21,695
ADM served per MDE (current year estimated)					20,634	20,656	20,829

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 2024 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 and on the following page are 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 for fiscal 2024 increased by $2,600 to $21,695, as presented in the table above. Property taxes increased $1,301 per student, mainly due to an increase of $18.3 million in the voter-approved operating referendum, $6.7 million for long-term facilities maintenance, and $2.9 million for capital project referendum. State revenue increased $1,228 per student, mainly in general education and special education aid due to legislation changes for fiscal 2024. Federal aid decreased $120 per student with less COVID-19-related entitlements being available in the current year.

GOVERNMENTAL FUNDS EXPENDITURES

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 (closed in fiscal 2023), 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		
	2022	2023	2022	2023	2022	2023	2024
General Fund							
Administration and district support	$ 1,249	$ 1,300	$ 1,300	$ 1,320	$ 1,009	$ 1,060	$ 1,207
Elementary and secondary regular instruction	6,494	6,646	6,838	7,019	6,886	7,320	8,111
Vocational education instruction	210	224	191	198	213	193	243
Special education instruction	2,724	2,892	2,883	3,059	2,876	2,936	3,108
Instructional support services	816	861	939	1,030	1,473	1,644	1,468
Pupil support services	1,429	1,553	1,558	1,712	1,398	1,551	1,558
Sites, buildings, and other	1,113	1,201	1,076	1,171	1,233	1,376	1,402
Total General Fund – noncapital	14,035	14,677	14,785	15,509	15,088	16,080	17,097
General Fund capital expenditures	876	960	897	959	718	1,193	1,186
Total General Fund	14,911	15,637	15,682	16,468	15,806	17,273	18,283
Special revenue funds							
Food Service	670	706	659	693	724	751	817
Community Service	689	763	774	865	696	797	893
Debt Service Fund	1,599	1,626	1,561	1,652	692	790	583
Total expenditures	$ 17,869	$ 18,732	$ 18,676	$ 19,678	$ 17,918	$ 19,611	$ 20,576
ADM served per MDE (current year estimated)					20,634	20,656	20,829

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 2024 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 spent $428,561,470 in the governmental funds reflected above in fiscal 2024, an increase of $23,496,017 (5.8 percent) from the prior year. On a per student basis, this represents an increase of $965 per student. General Fund operating expenditures (excluding capital) increased $1,017 per student, with the largest increases in elementary and secondary regular instruction and special education instruction, mainly for salaries and benefits attributed to contract improvements and more open positions being filled in fiscal 2024, compared to fiscal 2023.

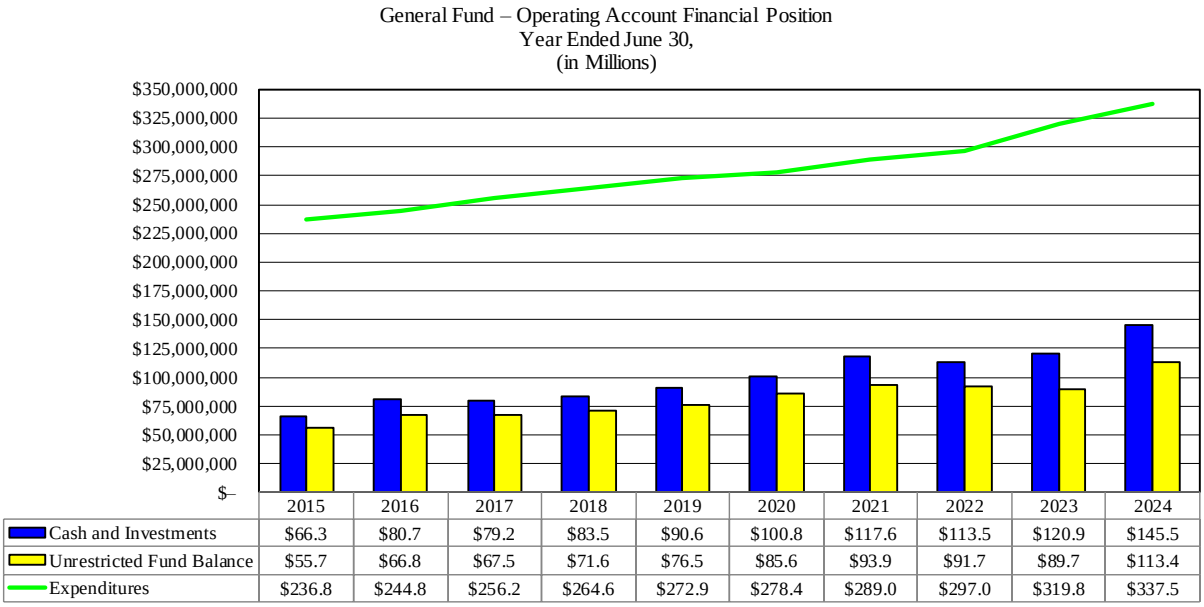
SUMMARY

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

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND – 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.



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Cash and Investments	$66.3	$80.7	$79.2	$83.5	$90.6	$100.8	$117.6	$113.5	$120.9	$145.5
Unrestricted Fund Balance	$55.7	$66.8	$67.5	$71.6	$76.5	$85.6	$93.9	$91.7	$89.7	$113.4
Expenditures	$236.8	$244.8	$256.2	$264.6	$272.9	$278.4	$289.0	$297.0	$319.8	$337.5

The District ended fiscal year 2024 with a General Fund – Operating Account cash and investments balance of $145,494,133 (net of borrowing), an increase of $24,580,372 from the previous year. Unrestricted fund balance, including assigned fund balance, but excluding restricted account deficits at year-end was $113,394,219, an increase of $23,648,655.

GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the components of the General Fund – Operating Account fund balances for the past five years:

	June 30,				
	2020	2021	2022	2023	2024
Nonspendable fund balances	$ 413,056	$ 217,512	$ 440,231	$ 434,679	$ 869,772
Restricted fund balances (1)	2,582,371	2,635,666	1,664,876	2,236,866	2,767,927
Unrestricted fund balances					
Assigned	3,926,582	16,452,233	14,669,070	500,000	2,159,105
Unassigned	81,696,260	77,400,156	77,005,186	89,245,564	111,235,114
Total fund balance	$ 88,618,269	$ 96,705,567	$ 93,779,363	$ 92,417,109	$ 117,031,918
Unassigned fund balances as a percentage of expenditures	29.3%	26.8%	25.9%	27.9%	33.0%

(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.

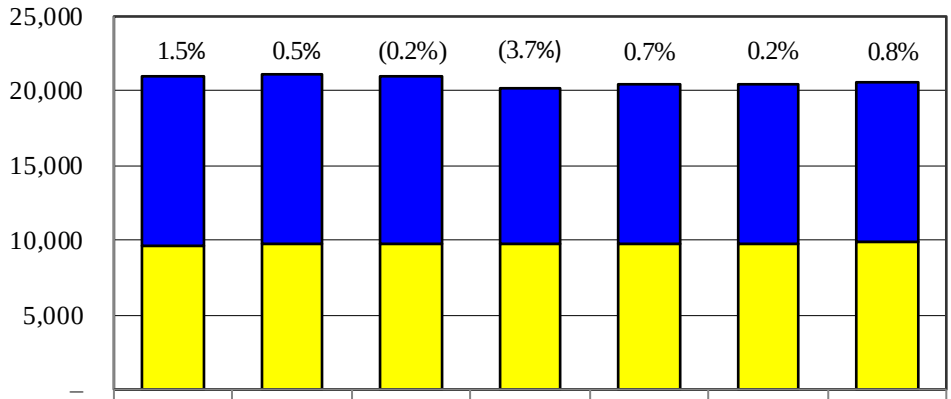
Fund Balance Policy

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, 2024, the unassigned fund balance (excluding restricted account deficits) of the General Fund – Operating Account was 33.0 percent of the fiscal 2024 General Fund – Operating Account expenditures, or 17.2 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:



	2018	2019	2020	2021	2022	2023	2024
Early Childhood–Grade 6	11,348	11,324	11,300	10,522	10,671	10,663	10,746
Grades 7–12	9,620	9,749	9,730	9,732	9,732	9,776	9,860

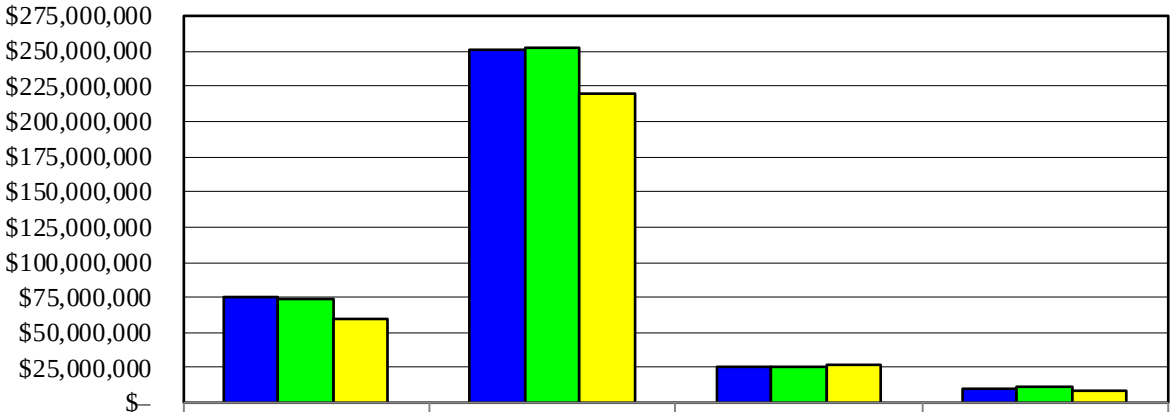
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts 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 167, or 0.8 percent, from the prior year to 20,606 served.

GENERAL FUND REVENUES

The following graph summarizes the District's General Fund – Operating Account revenue for 2024:

General Fund – Operating Account Revenue



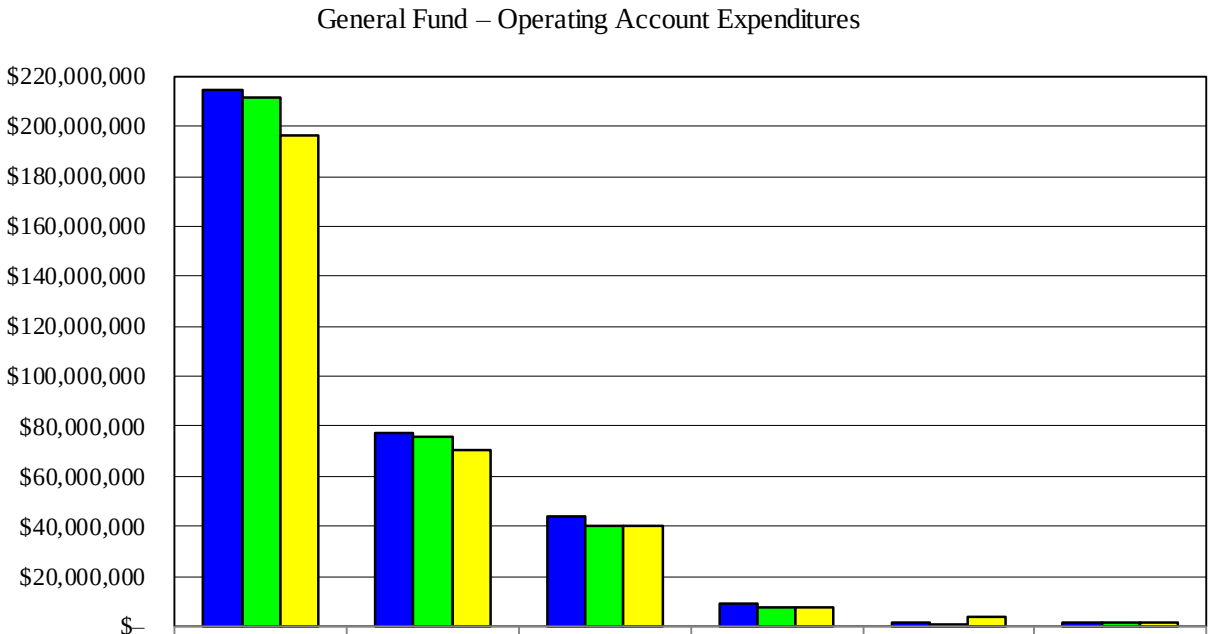
	Property Taxes	State Sources	Federal Sources	Other
Budget	$74,739,745	$251,035,890	$25,739,371	$10,645,186
Actual	$74,205,040	$252,128,747	$25,003,709	$10,802,431
Prior Year	$59,971,671	$219,532,158	$27,272,479	$8,861,573

General Fund – Operating Account revenues were $362,139,927 for the year ended June 30, 2024, which was $20,265 (< 0.01 percent) under the final budget. Property taxes were under budget by $534,705, mainly due to collection rates being better than projected and tax abatements being lower than budgeted. State sources were $1,092,857 over budget as enrollment was higher than projected. State special education aid was also higher than estimated. Federal sources were under budgeted amounts by $735,662, as spending was lower than budgeted. These grants contain carryover provisions since many of these grants cross over fiscal years. The District carefully monitors grants with expiration dates to ensure they are spent within required parameters.

General Fund – Operating Account revenues were $46,502,046 higher than the previous year. The increase from the prior year was mainly due to an increase in state sources of $32,596,589 in general education and special education aid both from legislative increases for fiscal 2024. Property taxes were higher by $14,233,369 from the increase in the referendum levy in the current year.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund – Operating Account expenditures for 2024:



	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Expenditures	Other Expenditures
Budget	$214,404,765	$77,146,779	$44,277,875	$8,915,805	$1,193,684	$1,789,100
Actual	$211,742,459	$75,549,278	$40,025,001	$7,664,624	$828,066	$1,715,690
Prior Year	$196,661,228	$70,453,748	$40,066,948	$7,442,450	$3,851,904	$1,281,448

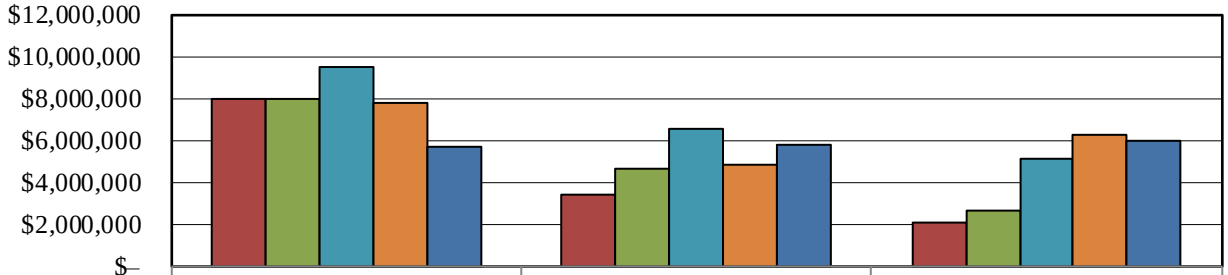
General Fund – Operating Account expenditures were $337,525,118 for the year ended June 30, 2024, which was $10,202,890 (2.9 percent) under the final budget. Salaries and employee benefits were under budget by a combined $4,259,807, largely due to budgeted staff positions unfilled throughout the year. Purchased services were $4,252,874 under budget, mainly in transportation, snow removal, utility costs, outside consulting, and tuition.

General Fund – Operating Account expenditures were $17,767,392 (5.6 percent) more than the prior year. Salaries and benefits increased $20,176,761, due to cost increases related to increases in contract agreements and more open positions being filled than in the prior year, however, many positions still remain unfilled in fiscal 2024. Capital expenditures were lower than the prior year by $3,023,838, mainly related to the prior year issuance of a financed purchase agreement for light emitting diode (LED) lighting.

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
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
2024	$5,722,661	$5,763,889	$5,955,611

General Fund – Capital Account

The General Fund – Capital Account has accumulated a fund balance of $5,722,661 at June 30, 2024, which decreased $2,062,099 from the prior year. This balance includes $139,463 in nonspendable funds, restricted for operating capital purposes of $4,746,872, restricted for capital projects levy of $471,536, and restricted for long-term facilities maintenance projects of $364,790.

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2024 with a fund balance increase of $949,930, compared to a budgeted decrease of $490,757. Food service revenue was $17,966,147, which was over budget by $445,495, mainly in federal sources from increased participation and ala carte sales. Expenditures were $17,016,217, under budget by $995,192 related to lower than anticipated utilities, repairs, food costs, and equipment replacement. The ending fund balance of $5,763,889 in this fund represents 33.9 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2024 with a fund balance decrease of $302,774, compared to a budgeted decrease of $885,774. Revenues of $18,293,680 were over budget by $376,097, mainly in program tuition and fees for school year Kidstop, school readiness, and facility rentals. Expenditures of $18,596,454 were under budget by $206,903, mainly in salaries and benefits; the result of open and unfilled positions during the year. The ending fund balance of $5,995,611 in this fund represents 32.0 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 $240,601,670, due to the issuance of 2024A General Obligation Building and Facilities Maintenance Bonds totaling $257,159,485, which includes bond issuance premiums. Total expenditures for the fiscal year totaled $21,157,906.

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 2024, 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 $2,792, resulting in a net position of $411,806 at June 30, 2024.

During fiscal year 2024, 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 $255,152, resulting in a net position of $116,800 at June 30, 2024.

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:

	2020	2021	2022	2023	2024
Operating revenue					
Contributions from governmental funds	$ –	$ –	$ –	$ –	$ –
Operating expenses					
Post-employment severance benefits	477,946	937,831	242,212	355,880	157,185
Operating income (loss)	(477,946)	(937,831)	(242,212)	(355,880)	(157,185)
Nonoperating revenue					
Investment earnings	160,720	28,996	(2,219)	149,411	184,245
Income (loss) before transfers	(317,226)	(908,835)	(244,431)	(206,469)	27,060
Transfers (out)	–	–	(500,000)	–	–
Change in net position	(317,226)	(908,835)	(744,431)	(206,469)	27,060
Net position					
Beginning of year	2,968,575	2,651,349	1,742,514	998,083	791,614
End of year	$ 2,651,349	$ 1,742,514	$ 998,083	$ 791,614	$ 818,674

The year-end net position, as reported above, represents the District's total accumulated assets of $3,936,356, less the total severance benefit liability of $3,117,682 as of June 30, 2024.

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:

	2020	2021	2022	2023	2024
Operating revenue					
Contributions from governmental funds	$ –	$ 500,000	$ –	$ –	$ –
Operating expenses					
OPEB	(449,211)	466,368	585,040	288,022	463,157
Operating income (loss)	449,211	33,632	(585,040)	(288,022)	(463,157)
Nonoperating revenue					
Investment earnings (losses)	2,139,230	3,190,012	(4,130,445)	1,088,523	2,050,475
Income (loss) before transfers	2,588,441	3,223,644	(4,715,485)	800,501	1,587,318
Transfers in	–	–	500,000	–	–
Change in net position	2,588,441	3,223,644	(4,215,485)	800,501	1,587,318
Net position					
Beginning of year	6,766,228	9,354,669	12,578,313	8,362,828	9,163,329
End of year	$ 9,354,669	$ 12,578,313	$ 8,362,828	$ 9,163,329	$ 10,750,647

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 $1,587,318 in fiscal 2024, 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,		
	2023	2024	Net Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 124,956,878	$ 396,012,344	$ 271,055,466
Total capital assets, net of depreciation and amortization	427,413,536	459,985,265	32,571,729
Certain long-term debt plus accrued interest	(170,500,070)	(431,338,348)	(260,838,278)
Net pension-related adjustments	(216,533,634)	(200,439,395)	16,094,239
Internal Service Fund net position	10,735,909	12,097,927	1,362,018
Other adjustments	735,076	627,728	(107,348)
Total net position – governmental activities	$ 176,807,695	$ 236,945,521	$ 60,137,826
Net position			
Net investment in capital assets	$ 268,802,808	$ 284,604,635	$ 15,801,827
Restricted	32,179,593	36,498,735	4,319,142
Unrestricted	(124,174,706)	(84,157,849)	40,016,857
Total net position	$ 176,807,695	$ 236,945,521	$ 60,137,826

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 $60,137,826, including change in accounting principle during fiscal 2024. The District's net investment in capital assets increased $15,801,827 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. The increase in long-term debt in the table above relates to the issuance of voter-approved bonds in fiscal 2024.

Unrestricted net position increased $40,016,857, which is related to improvements in pension-related funding obligations in the current year and the increase in the General Fund balance.

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. 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.

GASB STATEMENT NO. 102, *CERTAIN RISK DISCLOSURES*

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This new guidance defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosures should include actions by the government to mitigate the risk. The requirements of this statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided.

The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

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

This statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

- Management's discussion and analysis
- Unusual or infrequent items
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
- Information about major component units in basic financial statements
- Budgetary comparison information
- Financial trends information in the statistical section

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

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

INDEPENDENT SCHOOL DISTRICT NO. 279
OSSEO AREA SCHOOLS

Special Purpose Audit Reports on

Internal Controls,
Compliance With Laws and Regulations,
and Other Required Reports

Year Ended
June 30, 2024

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 279

Special Purpose Audit Reports
Year Ended Jun 30, 2024

Table of Contents

	Page
Schedule of Expenditures of Federal Awards	1–2
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*	3–4
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5–7
Independent Auditor's Report on Minnesota Legal Compliance	8
Schedule of Findings and Questioned Costs	9–10
Independent Auditor's Report on Uniform Financial Accounting and Reporting Standards Compliance Table	11–12
Uniform Financial Accounting and Reporting Standards Compliance Table	13–14

INDEPENDENT SCHOOL DISTRICT NO. 279

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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	$ 8,036,342	
Special Milk Program for Children	10.556	1,453	
School Breakfast Program	10.553	1,863,100	
Summer Food Service Program for Children	10.559	313,261	
Fresh Fruit and Vegetable Program	10.582	126,750	
Total child nutrition cluster			$10,340,906
Child and Adult Care Food Program	10.558		79,788
Local Food for Schools Cooperative Agreement Program	10.185		100,000
COVID-19 – Pandemic EBT Administrative Costs	10.649		6,180
U.S. Department of the Treasury			
Passed through Minnesota Department of Education			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		238,799
U.S. Department of Education			
Direct			
Indian Education Grants to Local Educational Agencies	84.060		116,777
Passed through Minnesota Department of Education			
Special education cluster			
Special Education Grants to States	84.027	$ 5,151,559	
COVID-19 – Special Education Grants to States	84.027	44,807	
Total ALN 84.027		5,196,366	
Special Education Preschool Grants	84.173	174,922	
Total special education cluster			5,371,288
Adult Education – Basic Grants to States	84.002		109,004
Title I Grants to Local Educational Agencies	84.010		3,740,630
Special Education – Grants for Infants and Families	84.181	149,933	
COVID-19 – Special Education – Grants for Infants and Families	84.181	60,000	
Total ALN 84.181			209,933
Education for Homeless Children and Youth	84.196		41,881
Special Education – State Personnel Development	84.323		45,922
English Language Acquisition State Grants	84.365		463,475
Supporting Effective Instruction State Grants	84.367		296,518
Student Support and Academic Enrichment Program	84.424		315,123
Education Stabilization Fund			
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	609,663	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	12,995,022	
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth Fund	84.425W	126,627	
Total ALN 84.425 and Education Stabilization Fund			13,731,312

Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures
U.S. Department of Education (continued)		
Passed through Intermediate District No. 287		
Career and Technical Education – Basic Grants to States	84.048	112,000
Passed through Northwest Suburban District No. 6078		
Magnet Schools Assistance	84.165	337,660
Total federal awards		$35,657,196

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.

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 $1,155,633 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

THIS PAGE INTENTIONALLY LEFT BLANK

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 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, 2024, 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 13, 2024.

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)

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

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.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
November 13, 2024

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 COMPLIANCE FOR EACH MAJOR 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

OPINION ON EACH MAJOR FEDERAL PROGRAM

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, 2024. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2024.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance requirements referred to above.

(continued)

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 COMPLIANCE

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we considered necessary in the circumstances.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT ON THE 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, 2024, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We issued our report thereon dated November 13, 2024, 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 13, 2024

THIS PAGE INTENTIONALLY LEFT BLANK

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 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, 2024, 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 13, 2024.

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 13, 2024

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

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

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?		Yes
	X	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	Unmodified
U.S. Department of Education – Special education cluster	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes
	X	No

Programs tested as major programs:

Program or Cluster	Federal ALN
U.S. Department of Agriculture – Child nutrition cluster consisting of:	
– 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 Education – Special education cluster consisting of:	
– Special Education Grants to States	84.027
– COVID-19 – Special Education Grants to States	84.027
– Special Education Preschool Grants	84.173
Threshold for distinguishing type A and B programs.	$ 1,069,726

Does the auditee qualify as a low-risk auditee?		Yes
	X	No

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

D. FINDINGS – MINNESOTA LEGAL COMPLIANCE AUDIT

None.

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2024, 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 13, 2024.

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 13, 2024

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT SCHOOL DISTRICT NO. 279

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2024

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 402,331,048	$ 402,331,048	$ –
Total expenditures		$ 380,814,067	$ 380,814,069	$ (2)
Nonspendable				
460	Nonspendable fund balance	$ 1,009,235	$ 1,009,235	$ –
Restricted				
401	Student activities	$ 256,692	$ 256,692	$ –
402	Scholarships	$ –	$ –	$ –
403	Staff development	$ –	$ –	$ –
407	Capital projects levy	$ 471,536	$ 471,536	$ –
408	Cooperative revenue	$ –	$ –	$ –
412	Literacy incentive aid	$ –	$ –	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
420	American Indian education aid	$ –	$ –	$ –
424	Operating capital	$ 4,746,872	$ 4,746,872	$ –
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	$ 236,275	$ 236,275	$ –
439	English learner	$ 889,171	$ 889,171	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 924,540	$ 924,540	$ –
443	School library aid	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ 207,284	$ 207,284	$ –
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	$ 364,790	$ 364,790	$ –
471	Student support personnel	$ –	$ –	$ –
472	Medical Assistance	$ 253,965	$ 253,965	$ –
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	$ 2,159,105	$ 2,159,105	$ –
Unassigned				
422	Unassigned fund balance	$ 111,235,114	$ 111,235,114	$ –
Food Service				
Total revenue		$ 17,966,147	$ 17,966,147	$ –
Total expenditures		$ 17,016,217	$ 17,016,217	$ –
Nonspendable				
460	Nonspendable fund balance	$ 213,414	$ 213,414	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 5,550,475	$ 5,550,475	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 18,293,680	$ 18,293,680	$ –
Total expenditures		$ 18,596,454	$ 18,596,453	$ 1
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ 4,265,019	$ 4,265,019	$ –
432	ECFE	$ 1,235,246	$ 1,235,246	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 450,725	$ 450,725	$ –
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, 2024

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 4,600,091	$ 4,600,091	$ –
Total expenditures		$ 21,157,906	$ 21,157,906	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ 1,378,266	$ 1,378,266	$ –
467	Long-term facilities maintenance	$ 141,406,102	$ 141,406,102	$ –
464	Restricted fund balance	$ 107,471,597	$ 107,471,597	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 13,291,205	$ 13,291,205	$ –
Total expenditures		$ 12,134,732	$ 12,134,732	$ –
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	$ 11,282,300	$ 11,282,300	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
Custodial Fund				
Total revenue		$ 987,442	$ 987,442	$ –
Total expenditures		$ 976,454	$ 976,454	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ 1,933,729	$ 1,933,728	$ 1
Internal Service				
Total revenue		$ 9,651,019	$ 9,651,019	$ –
Total expenditures		$ 9,876,319	$ 9,876,319	$ –
422	Net position	$ 1,347,280	$ 1,347,280	$ –
OPEB Revocable Trust Fund				
Total revenue		$ 2,050,475	$ 2,050,475	$ –
Total expenditures		$ 463,157	$ 463,157	$ –
422	Net position	$ 10,750,647	$ 10,750,647	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Debt Service Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

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

THIS PAGE INTENTIONALLY LEFT BLANK

Memo

To: School Board Members

From: Lisa Chang, Director, Labor Relations
Yvonne Shorts Lind, Executive Director, Human Resources

Date: November 19, 2024

Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Custodians-Minnesota Teamsters Local #320, July 1, 2024 – June 30, 2026

Recommendation:

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Custodians-Minnesota Teamsters Local #320, effective July 1, 2024 – June 30, 2026.

Key Contract Changes:

Teamsters Local #320 represents our custodians. This is a group of one hundred and sixty-eight (168) employees.

The agreement contains some language changes to reflect current District practices. In addition, changes have been made to the Basic Schedules and Rates Pay, License/Certifications, and Group Benefits/Insurance section of the collective bargaining agreement.

For Basic Schedules and Rates of Pay, the following summarize the changes:

Effective July 1, 2024:
- Class 1 starting pay $19.28
- Class 2 Step 1 pay $20.75
- Classes 2-9, Steps 2 and 3 will receive 2% increase
- Step 4 will receive 4.5% increase

Effective July 1, 2025:
- Class 1 starting pay $20.00
- Class 2-9, Steps 1, 2, and 3 will receive 2%
- Step 4 will receive 3%

In the Licenses/Certificates section, CDL Licenses will no longer be required after school year 24-25, and the CDL license differential will be removed commencing school year 2025/2026. The Universal Refrigeration License was added at $.50/hour, and MN Pesticide License was added at $.50/hour. Changes were also made to shift differentials and updated position titles within classifications. Additionally, shift differentials were added for ice arena/grounds rotation, District Painter and Building Engineer.

In the Group Benefits/Insurance section, the monthly district contribution toward health insurance will be set at the following amounts for full-time employees (scheduled to work 32 or more hours per week):

7/1/2024-6/30/2025	**High Plan**	**Value Plan**	**HSA Plan**
Single	$609.38	$621.57	$494.65
Employee +1	$947.68	$966.63	$963.07
Family	$1,518.37	$1,548.74	$1,541.85
7/1/2025-6/30/2026	**High Plan**	**Value Plan**	**HSA Plan**
Single	$609.38	$634.00	$504.54
Employee +1	$947.68	$985.97	$982.34
Family	$1,518.37	$1,579.71	$1,572.69

The High Plan is no longer available for new enrollment. All existing members of the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

Salary Investment:

The salary investment outlined above is consistent with the financial parameters established by the School Board for the 2024-2026 contract negotiations.

The two-year agreement results in a 6.61% total package. The total financial investment is $1,220,668 over the term of the agreement.

Timeline/Next Steps:

With the ratification of the contract, Human Resources and Payroll will begin the implementation process.

AGREEMENT ON TERMS AND CONDITIONS OF EMPLOYMENT

BETWEEN

OSSEO AREA SCHOOLS

ISD 279

INDEPENDENT SCHOOL DISTRICT 279
MAPLE GROVE, MINNESOTA

AND

MINNESOTA TEAMSTERS ~~PUBLIC & LAW ENFORCEMENT EMPLOYEES UNION~~ LOCAL #320

Effective Date: July 1, ~~2022~~2024, through June 30, ~~2024~~2026.

DocuSign Envelope ID: 713336CE-3AE7-4269-848C-AC8253E1D7A9

AGREEMENT
ON
TERMS AND CONDITIONS OF EMPLOYMENT

BETWEEN

INDEPENDENT SCHOOL DISTRICT 279-OSSEO AREA SCHOOLS
MAPLE GROVE, MINNESOTA

AND

MINNESOTA TEAMSTERS PUBLIC & LAW ENFORCEMENT EMPLOYEES
UNION LOCAL #320

EFFECTIVE DATE: July 1, 2022 – June 30, 2024

IN WITNESS WHEREOF, The parties have executed this Agreement as follows:

For Minnesota Teamsters Public Law Enforcement Employees Union Local #320:

DocuSigned by:
Jeff Lawrence
Steward

DocuSigned by:
Chief Negotiator

Dated this 28th day of September, 2022

For ISD 279-Osseo Area Schools:

Chair, School Board

Clerk, School Board

DocuSigned by:
Lisa Chang
Director, Labor Relations

Dated this 28th day of Sept., 2022

Addresses of Official Notice:

Minnesota Teamsters Local No. 320
3001 University Avenue S.E.
Minneapolis, MN 55414

Independent School District 279
11200 93rd Avenue North
Maple Grove, MN 55369

TABLE OF CONTENTS

ARTICLE 1 - PURPOSE OF AGREEMENT

Section 1. Parties 1

ARTICLE 2 - RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Preamble 1
Section 2. Recognition 1
Section 3. Appropriate Unit 1

ARTICLE 3 - DEFINITIONS

Section 1. Terms and Conditions of Employment 1
Section 2. Facilities/Operations 2
Section 3. Other Terms 2

ARTICLE 4 - SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights 2
Section 2. Management Responsibilities 2
Section 3. Effect of Laws, Rules, and Regulations 2
Section 4. Reservation of Managerial Rights 2

ARTICLE 5 - EMPLOYEE RIGHTS

Section 1. Right to Views 3
Section 2. Right to Join 3
Section 3. Personnel Files 3
Section 4. Requests for Dues Check off 4
Section 5. Claims against the School District 4
Section 6. Political Action Committee 4
Section 7. Meet and Confer 4

ARTICLE 6 - GENERAL PROVISIONS

Section 1. Probation and Regular Status 4
Section 2. Work Year 8
Section 3. Hours of Work 8
Section 4. Paid Holidays 10
Section 5. Uniforms 10

ARTICLE 7 - DISCIPLINE

Section 1. Discipline 11
Section 2. Voluntary Termination 11

ARTICLE 8 - BASIC SCHEDULES AND RATES OF PAY

Section 1. Wage Scale 11
Section 2. Retirement Incentive Pay 16
Section 3. Section 125 Plan 17
Section 4. Retirement Savings Plans 17

ARTICLE 9 - GROUP INSURANCE

Section 1. Health and Hospitalization Insurance 18
Section 2. Group Term Life Insurance 18
Section 3. Supplemental Group Term Life Insurance 18
Section 4. Long-Term Disability Income Protection 18
Section 5. Dental Insurance 19
Section 6. Workers' Compensation 19
Section 7. Eligibility for Group Insurance 19
Section 8. Insurance Program Eligibility in the Event of Early Retirement 19

ARTICLE 10 - LEAVES OF ABSENCE

Section 1. Sick Leave 19
Section 2. Family Illness 21
Section 3. Bereavement Leave 21
Section 4. Personal Leave 22
Section 5. Jury Duty 22
Section 6. Long-Term Leave 22
Section 7. Short-Term Leave 24
Section 8. Child Care Leave 24
Section 9. Adoption Leave 26
Section 10. Religious Leave 28

ARTICLE 11 - VACATION

Section 1. Vacation Allowance 28
Section 2. Conditions for Vacation Allowances 29

ARTICLE 12 - GRIEVANCE PROCEDURE

Section 1. Grievance Definition 30
Section 2. Representative 30

Section 3. Definitions and Interpretations 30
Section 4. Time Limitation and Waiver 30
Section 5. Adjustment of Grievance 31
Section 6. School Board Review 31
Section 7. Denial of Grievance 32
Section 8. Arbitration Procedures 32

ARTICLE 13 - DURATION

Section 1. Terms and Re-Opening Negotiations 33
Section 2. Effect 33
Section 3. Finality 34
Section 4. Severability 34

MEMORANDUMS OF UNDERSTANDING

Maintenance on Call 36
Part-time Employees 37
Post-retirement Health Care Savings Plan 38
Potential Plan Design Change - Long-Term Disability Insurance Coverage 39

Article 1
Purpose of Agreement

Section 1. Parties: This Agreement is entered into between the School Board, Independent School District 279, Maple Grove, Minnesota, hereinafter referred to as the School Board, and the Minnesota Teamsters Local No. 320, hereinafter referred to as the Exclusive Representative, pursuant to and in compliance with the Public Employment Labor Relations Act, hereinafter referred to as the Labor Relations Act, hereinafter referred to as PELRA, provides the terms and conditions of employment for custodians during the term of this Agreement.

Article 2
Recognition of Exclusive Representative

Section 1. Preamble: Recognizing that the Union is required by provisions of the State of Minnesota Labor Relations Act to be the sole bargaining representative of all the employees within the coverage of this Agreement, without regard to membership in the Union, the School Board hereby agrees that it will not recognize or negotiate with any other person, association, group, committee or entity other than the Union with respect to such matters and will deal solely through the agency of and with the Union.

In furtherance of good labor relations, the School Board agrees, when requested, to meet with the appropriate Union and employee representatives, at such times and places as determined by the School Board, for the purpose of discussing and arbitrating matters pertaining to working conditions and employee grievances.

Section 2. Recognition: In accordance with PELRA, the School Board recognizes Minnesota Teamsters Local No. 320 as the Exclusive Representative of custodial/maintenance employees employed by the School Board of Independent School District 279, the Exclusive Representative, shall have those rights and duties as prescribed by PELRA and as described in this Agreement.

Section 3. Appropriate Unit: The Exclusive Representative shall represent all the custodian/maintenance employees of the school district as defined in this Agreement and in said Act.

Article 3
Definitions

Section 1. Terms and Conditions of Employment: "Terms and conditions of employment" means the hours of employment, the compensation therefore including fringe benefits, except retirement contributions or benefits other than School Board payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, and the School Board's personnel policies affecting the working conditions of custodial/maintenance employees. In the case of custodial/maintenance workers, "terms and conditions of employment" does not mean educational policies of the School Board. "Terms and conditions of employment" is subject to the provisions of the PELRA.

Section 2. Facilities/Operations: Shall mean any person employed by the School Board in a position requiring duties associated with the maintenance and care of school facilities, equipment, and grounds. The term "facilities/operations" as used herein will not include "supervisory employees," "essential employees," part-time or temporary employees whose services do not exceed the lesser of 35% of the normal work week within the bargaining unit of 14 hours per week or an employee who holds a position that is basically temporary or seasonal in character and is not for more than 67 working days in any calendar year, and emergency employees.

Section 3. Other Terms: Terms not defined in this Agreement shall have those meanings as defined by the PELRA.

Article 4
School District Rights

Section 1. Inherent Managerial Rights: The Exclusive Representative recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

Section 2. Management Responsibilities: The Exclusive Representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the school district within its legal limitations and with its primary obligation to provide educational opportunity for the students of the school district.

Section 3. Effect of Laws, Rules, and Regulations: The Exclusive Representative recognizes that all employees covered by this Agreement will perform the services prescribed by the school district and will be governed by School Board policies, rules, regulations, directives, and orders which are not inconsistent with the terms and conditions of employment set forth in this Agreement and which are

issued by properly designated officials of the school district. Any provision of this Agreement found in violation of any law, rule, or regulation there under, will be without force or effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated in this Agreement are reserved to the school district.

Article 5
Employee Rights

Section 1. Right to Views: Pursuant to PELRA, nothing contained in this Agreement shall be construed to limit, impair or affect the right of any employee, or representative, to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the Exclusive Representative; nor shall it be construed to require any employee to perform labor or services against their will.

Section 2. Right to Join: Employees shall have the right to form and join labor or employee organizations and shall have the right not to form and not to join such organizations. Employees in the unit shall have the right by secret ballot to designate an Exclusive Representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the School Board.

Section 3. Personnel Files:

Subd. 1. Right to Review/Frequency: Upon request by an employee, the school district will provide the employee with an opportunity to review their personnel file.

Subd. 2. Review: A request will be made to human resources. Human resources will comply with a request pursuant to Subd. 1. of this Section no later than 7 working days after receipt of the request and will schedule an appointment for the employee to review their personnel file and will notify the employee of such appointment. All such reviews will take place in human resources during its normal hours of operation.

Subd. 3. Documentation of Contents: The employee and a human resources representative will document the personnel file's contents before the employee is given the personnel file

to review. The employee and human resources representative will document the contents of the personnel file at the termination of the review.

Subd. 4. Right to Copy: After the review and upon the employee's request, the school district will provide the employee with a copy of the requested record. The school district may not charge a fee for the copy. With respect to employees who are separated from employment, upon the employee's request, the school district will provide a copy of the personnel file to the employee. Providing a copy of the separated employee's personnel file to the employee satisfies the school district's responsibility to allow review as stated in Subd. 1. of this Section.

Subd. 5. Right to Response: The employee may submit for inclusion in their personnel file a written response to any material contained in such file.

Subd. 6. Destruction/Expungement: The school district may destroy or expunge such files as provided or required by law.

Section 4. Requests for Dues Check off: The Exclusive Representative shall be allowed dues check off for its members, provided that dues check off and the proceeds thereof shall not be allowed to any Exclusive Representative that has lost its right to dues check off.

Upon receipt of a properly executed authorization card of the employee involved, the school district will deduct from the employee's paycheck the dues that the employee has agreed to pay to the Employee organization in equal installments, beginning with their first pay period.

Subd. 1. The Human Resources Department will notify the union of any newly hired bargaining unit employees within 30 days of hire. The Union will be afforded 30 minutes during the workday in which to meet with a representative from the local, either the business agent or the Union steward, for an initial meeting, virtually or in person, to explain the role of the Union to the new member. A virtual meeting offered should the Union not be available during the onboarding session. Such meeting shall occur at the time of new employee orientation, or a separate meeting should the Union not be available during the onboarding session, and shall be without loss of pay or leave. The Union shall receive no less than 10 days' notice in advance of an orientation, except that a shorter notice may be provided where there is an urgent need critical to the operations of the School District that was not reasonably foreseeable.

~~**Section 5. Claims against the School District:** The Exclusive Representative hereby warrants and covenants that it will defend, indemnify and save the school district harmless from any and all actions, suits, claims, damages, judgments and executions or other forms of liability, liquidated or~~

~~un-liquidated, which any person may have or claim to have, now or in the future, arising out of or by reason of the deduction of the fair share fee specified by the Exclusive Representative as provided herein.~~

Section ~~6~~5. Political Action Committee: ~~Upon receipt of a properly executed voluntary authorization card from an employee, the school district will deduct from the employee's salary such amounts as the employee authorizes to pay to Minnesota Teamsters Drive.~~Authorization: Upon receipt of a properly executed authorization card of the member involved, the Employer will deduct from the member's paycheck the amount the member has agreed to contribute to D.R.I.V.E. (the political fund associated with the Union). The Employer is responsible to transmit contributions, along with a roster of contributions on a monthly basis to D.R.I.V.E.

Hold Harmless: The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders or judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of the Article.

Section ~~7~~6. Meet and Confer: Representatives of the School Board will regularly meet with the Exclusive Representative for the mutual exchange of ideas, and to discuss matters that are not terms and conditions of employment.

Article 6
General Provisions

Section 1. Probation and Regular Status:

Subd. 1. Probationary Periods – New Employee/Transfers/Promotions: New employees shall be considered as probationary employees until they have completed a probationary period of 12 months of continuous service in the school district during which time the school district shall have the unqualified right to assign or transfer to an open position, suspend without pay, discharge or otherwise discipline such employee; and during this probationary period, the employee shall have no recourse to the grievance procedure, insofar as assignment or transfer to open positions, suspension, discharge or other discipline is concerned. For part-time employees who have worked a minimum of two years for the district in the unit and who become full-time employees, the probationary period shall be six months. For all other matters pertaining to the conditions of employment, those employees who are recognized by Local 320 may request and be represented by the Exclusive Representative. Upon completion of the 12 months or 6 months of employment, the employee will establish regular employee status unless otherwise notified in writing by the employer prior to that date.

Employees transferred or promoted to a new position shall be probationary in the new position for a period of three months while school is in session subject to the grievance procedure. An employee transferred or promoted to a building engineer position shall be probationary in the new position for a period of six months from the start date in position, subject to the grievance procedure.

Employees who accept a new position will have ten workdays to decide to return to their previously held position.

Subd. 2. Seniority: The seniority date of an employee in a position will be listed as the initial date of full-time employment. Seniority lists shall be updated and posted on the district's intranet (staff.district279.org). The list will include all full-time employees' names and seniority dates.

Subd. 3. Job Elimination: In the event of job elimination requiring layoff, the employee with the least seniority in a job position will be laid off first and all layoffs will be in reverse seniority order subject to the following provisions:

a. Shift Placement: If, in conjunction with job elimination, it becomes necessary to assign an employee to a different shift, efforts will be made to place such employee in the following order: (Shift order is Day – 1st; Evening – 2nd; Night – 3rd).

b. In Same Position: If there is an employee with less seniority on the same shift, in the same job position, the senior employee will displace the employee with the least seniority.

c. Classification Assignment: If an employee cannot be retained in the same job classification, they shall be assigned to the next lowest or lower job classification for which the employee meets the qualifications as contained in the particular job description.

d. Part-time Employees: Part-time employees will be terminated at the discretion of the Coordinator, Supervisor in the event of job elimination. Time and service shall be a consideration but shall not be the sole determiners.

e. Duties Normally Performed by Unit Members: No bargaining unit employee shall suffer loss of full-time employment and benefits, nor shall suffer layoff while any

contracted or seasonal employees are performing work normally done by bargaining unit members.

f. Recall: Recall from layoff shall be in order of seniority within each job classification provided that an employee must return to work upon recall as directed by the employer or on an extended date mutually acceptable to the employee and the employer.

g. Length of Recall: Employees who terminate their employment with the employer and any employee on layoff status in excess of two years shall not have any seniority rights under this agreement.

h. Specialty Group Positions: All specialty group positions should be put up for bid and shall be paid at the specialty group position rate of pay or employee's current rate of pay, whichever is higher (e.g., maintenance, grounds, warehouse, ice arena, floor covering, painting).

i. Ineligibility for Displacement of Another Employee: Effective July 1st, 2017, if a job is eliminated, and the following conditions are met, then the employee shall not be eligible to displace another employee:

1. The employee was on a performance improvement plan at the time of staffing; and
2. The performance improvement plan outlined a plan for the employee's professional development and growth; and
3. The employee was placed on the performance improvement plan by December 1st of the fiscal year the job is eliminated; and
4. Human resources and the union agree that due process was followed.

Subd. 4. Specialist License Requirement: Effective July 1, ~~2022~~2024, building level full-time custodians ~~new to the school district,~~ working 2nd or 3rd shift, ~~and~~ AND not in possession of at least a specialist license shall be class 1 custodians. ~~The custodian has 1 year from the date of hire to achieve the specialist license.~~ Upon obtaining a specialist license, they will move into a Class 2, Step 1 second or third-shift custodial classification at the next effective payroll period. No classification movement will be allowed until the specialist license is obtained. ~~If the employee has not obtained the license, they will work with human resources to determine if accommodations or provisions are needed to waive the requirement or extend the period for obtaining the specialist license. If the custodian provides evidence that the~~

~~custodian has made multiple attempts to get the specialist license but was unsuccessful, an interactive conversation will be had between the Union and human resources, and human resources will determine if the employee can move to Class 2 or termination of employment.~~Once the specialist license is obtained, the custodian must submit it to Human Resources to become eligible for promotion to Class 2. After Human Resources receives the licensure they will confirm receipt via email to the custodian. The date of this confirmation will be used to determine when the custodian receives any applicable credit or retroactive pay.

Active employees hired on or before June 30, 2022, in class 1, who do not have their specialist license will still have up to three years from their date of hire to obtain their specialist license. If a custodian is not able to obtain the specialist license, they will work with human resources to determine if accommodations or provisions are needed to waive the requirement. If an individual provides evidence that the employee has attempted to obtain the license but was unsuccessful, an interactive conversation will be had between the Union and human resources, and human resources would determine if the employee can move to class two or termination of employment.

Subd. 5. Reclassified to Lower Position: A regular status employee holding a position that voluntarily or involuntarily is reclassified to a lower classified position will be permanently reassigned to the first vacancy in the school district for which the employee applies and is considered qualified and the senior applicant.

Subd. 6. Job Postings: All position openings in the school district will be posted electronically.

a. Within a Job Position: All openings within a job position will be filled by the senior employee who applies. When a vacant position is filled through a transfer (within the same job position), the posting procedure will show the position that has become vacant as a result of the transfer.

b. Between Job Positions: All openings between job positions will be filled by the senior most qualified employee who applies providing that the most qualified applicant is a current employee. "Qualified" means ability to perform the assigned job in a most qualified manner as determined by the Supervisor.

c. Bidding Down or Laterally: An employee bidding down will not be eligible for any further bidding for a period of 12 months. Bidding down is moving from a job position in a higher classification to a job position in a lower classification. An

employee bidding laterally will not be eligible for any further bidding down or laterally for a period of 12 months. A lateral move is movement within a job position.

Subd. 7. Posting/Selection Timeline: Position openings will be posted a minimum of five working days. The posting will indicate the closing date for applications (unless posted "until filled"). Immediately after the closing date, human resources will furnish 1 copy of a list of internal applicant names to the representative designated steward. The successful internal applicant will be notified of their selection within 10 working days of the closing date. If no qualified applications are received, the school district may fill the position without further posting.

Subd. 8. Salary – Increase/Decrease: An employee selected for a position which is in a higher pay schedule will be paid at the increased pay schedule from the day the employee actually performs in that position. An employee who by the criteria set forth herein is assigned and performs at a lower pay schedule job will be paid at the lower pay schedule from the first day the employee actually performs in this job.

Subd. 9. Temporary Vacancy: Positions which are temporarily vacant for a period of 90 calendar days or more shall be posted in accordance with the regular posting procedure. Prior to 90 days, the School Board may declare a position to be temporarily vacant and post it.

Such temporary vacancies shall be filled on a temporary basis until such time as the position is declared to be permanently vacant. It will then be posted as a permanent vacancy. All provisions applying to the filling of positions included in this Agreement shall apply. If an employee who occupied a position which was temporarily vacant due to an authorized absence and which was declared permanently vacant during the authorized absence returns, they shall be assigned the position, if qualified, or such other position for which the employee is qualified. Any employee filling a position on a temporary basis or a permanent position to which the original employee returns will be returned to their previous position.

Section 2. Work Year: The length of the full work year is 2,080 hours or 260 workdays which includes the allowance for vacation, sick leave, and paid holidays. The school district reserves the right to determine the length of the work year of all employees. If the scheduled work year exceeds 2,080 hours or 260 workdays, the employee will be compensated for the additional scheduled days at their established daily rate of pay.

Section 3. Hours of Work:

Subd. 1. Overtime Compensation: Hours worked beyond the 40-hour week will be paid at time and one-half. Work performed on Sunday or school district paid holidays will be paid at double time. This provision is not applicable to any employee whose assigned shift falls on Sunday. For the purposes of this Section, "hours worked" does not include the use of sick leave per the provisions of Article X, Section 1. All overtime work must be authorized in advance by the Coordinator, Custodians and Maintenance, and/or the Assistant Coordinator, Custodial Services, and/or Assistant Coordinator of Maintenance Services, or by the Superintendent or designee.

Subd. 2. Work Week: The work week shall be 40 hours from Sunday (12:00 a.m.) through Saturday (11:59 p.m.), generally consisting of five consecutive eight-hour days or four consecutive ten-hour days, except in such instances in which it is necessary that a divided schedule be set up in order to provide custodial services in our secondary buildings on Saturdays. The third shift work week may be Sunday through Thursday, subject to the divided schedule and operational demand of a particular school building. An employee's work shift may be split between two buildings or work locations at the employer's discretion. Normally, these assignments will be made within a two mile radius, subject to the operational demands of the buildings involved.

Subd. 3. Call Back: A minimum of two hours computed on a time and one-half basis will be paid to each employee when recalled to work. If an employee is called to work during a school district paid holiday weekend, the employee will be paid at double time.

Subd. 4. Building Checks: All building checks will be paid at time and one-half, with the exception of Sundays and school district paid holidays (including a Saturday of the school district paid holiday weekend) which will be paid at double time.

Subd. 5. Lunch Period: A half-hour lunch period will be allowed which is not a part of the eight-hour workday. Employees required to work through their lunch break shall be compensated at the employee's hourly rate and subjected to overtime rules and overtime pay; or, if coverage is available, employee may leave a half hour early for the day with supervisor approval.

Subd. 6. Shift Differentials: A shift differential premium will be paid to qualifying employees as outlined below. Employees who qualify for these shift differentials will be paid at the established additional hourly rate for the entire shift.

a. Second Shift: The Employee starts work after 3:00 p.m. or finishes their shift after 8:00 p.m.

b. Third Shift: The Employee finishes their shift after 12:00 midnight or starts work prior to 4:30 a.m.

d. Restriction: Shift differential premium will apply only when actually worked or assigned.

Subd.7. Custodial Service Managers & Mileage/Elementary:

a. Elementary: The building engineer in each elementary school may schedule with their supervisor a minimum of one hour per week or four hours per month to be used for work direction and training of custodial employees on second shift and of new custodians. This provision shall apply only when school is in session. These hours shall be a part of the building engineer's 40-hour work week.

b. Mileage: The above hours must be scheduled in advance with the immediate supervisor on a monthly basis. In the event the scheduling of said hours above requires the building engineer to make an additional trip to and from work, mileage will be paid at the school district's approved rate.

Subd. 8 Emergency Close: Bargaining unit members shall receive one day of paid vacation equivalent to their daily assigned hours, for each day a custodian's site has an emergency close day or an e-learning day and the custodian reports for work on the day (first and second shift) or the evening before (third shift) where other site staff are not working on the emergency close or e-learning day, either in person, at a site or remotely.

~~a. Bargaining unit members will not receive additional vacation time if other staff from their site are working either in person and/or remotely on the emergency close day.~~

~~b.~~a. All members of the custodial unit are expected to report to work regardless of the circumstances of the student population. When school closes due to inclement weather it is mandatory for bargaining unit members to report to work.

~~c.~~b. Absence from work will result in a pay deduct, except in cases of a prearranged and approved absence.

~~d.~~c. A vacation day will not be granted to custodians in cases where a prearranged absence falls on the day of emergency close (or the day prior in the case of third shift custodians).

~~e.~~d. Staff that reported to work and did not work their full shift or the work hours designated by the district supervisor/coordinator will only be paid for the hours actually worked with no vacation time awarded.

~~Additional Vacation Time Situational Examples:~~

~~Other Staff Working?~~	~~Scheduled to Work?~~	~~Use of Accrued Leave on Typical Scheduled Day?~~	~~Paid for Day?~~	~~Additional Vacation?~~
~~No~~	~~Yes~~	~~No~~	~~Yes~~	~~Yes~~
~~No~~	~~No~~	~~Yes~~	~~Yes~~	~~No~~
~~No~~	~~No~~	~~No~~	~~No~~	~~No~~
~~Yes~~	~~Yes~~	~~No~~	~~Yes~~	~~No~~
~~Yes~~	~~No~~	~~Yes~~	~~Yes~~	~~No~~
~~Yes~~	~~No~~	~~No~~	~~No~~	~~No~~

Section 4. Paid Holidays: Full-time employees will have 12 paid holidays as determined by the School Board prior to July 1st, yearly.

Subd. 1. Any school district paid holiday specified above which falls within an employee's vacation period shall not count as a vacation day. Any employee who shall be asked to work on any school district paid holiday shall be paid double time, with a minimum of two hours work to be provided.

Subd. 2. School in Session on School District Paid Holiday: If school is in session on any of the days, the day may be taken on a day mutually agreed upon by the Superintendent or designee and the employee's Exclusive Representative.

Section 5. Uniforms:

Subd. 1. New & Replacement Uniforms: The school district will furnish all new bargaining unit members with five uniforms. Annually, thereafter, the school district will furnish three replacement uniforms, or the dollar equivalent of school district approved work apparel. Employees in the following job titles will be furnished with five replacement uniforms:

	District Carpenter
Warehouse Personnel	District Carpenter Lead person

Grounds Person	District Maintenance Person
Grounds Person/Ice Arena	District Maintenance Lead person
District Painter	District Master Electrician

The school district shall not incur expense beyond the cost of three or five replacement uniforms per custodial employee.

Subd. 2. Maintenance Coveralls: The school district will furnish coveralls for maintenance employees.

Subd. 3. Building Coveralls: The school district will provide two pairs of regular coveralls and two pairs of insulated coveralls in each building for the employee's use.

Subd. 4. Requirement: All bargaining unit members except the Health & Safety Specialists will be furnished with uniforms and required to wear uniforms at work. Exceptions may be allowed through management.

Article 7
Discipline

Section 1. Discipline: An employee will be disciplined only for just cause. Written reprimands, notices of suspension, and notices of discharge ~~which are to~~ become part of an employee's personnel file. The employee, the chief union steward, and the union shall receive a copy of such reprimands and or notices upon written permission from the employee.

Incarceration, arrest, or subsequent court directives that could impact the employee's ability to perform their job, and/or any allegation of child maltreatment, must be reported by the employee to human resources or the employee may be subject to discipline.

Section 2. Voluntary Termination: All employees must submit at least a two week notice when voluntarily terminating employment with the school district.

Article 8
Basic Schedules and Rates of Pay

Section 1. Wage Scale:

Subd. 1. The wages reflected in this schedule shall be a part of this Agreement for the period July 1, ~~2022~~2024, through June 30, ~~2024~~2026. All wages will be paid in hourly increments.

Subd. 2. During the duration of this Agreement advancement on any salary schedule shall be subject to the terms of the Agreement. In the event a successor Agreement is not entered into prior to the expiration of this Agreement, an employee shall be compensated according to their current rate until a successor Agreement is entered into.

Subd. 3a. Classification and Salary Schedule, beginning July 1, ~~2022~~ 2024

Class	Position	Step 1	Step 2	Step 3	Step 4
1	Part-time Custodian Part-time Warehouse Person Non-licensed Custodian	$~~17.56~~19.28			
2	Third Shift Licensed Custodian Second Shift Licensed Custodian Floater, Licensed ~~Custodial~~Custodian	$~~19.32~~20.75	$~~21.65~~22.53	$~~23.62~~24.57	$~~25.82~~27.53
3	~~Second Shift Custodian Lead Person*~~ ~~Third Shift Custodian Lead Person*~~ Warehouse Personnel ~~Elementary Day Person~~	$~~20.86~~21.28	$~~23.27~~24.20	$~~25.29~~26.32	$~~28.04~~29.90
4	Grounds Person Grounds Person/Ice Arena ~~Secondary~~ Day Person Daytime Floater Custodian ~~Warehouse Lead~~ Second Shift Custodian Lead Person* Third Shift Custodian Lead Person*	$~~21.49~~21.92	$~~23.97~~24.94	$~~26.05~~27.10	$~~28.89~~30.79
5	~~Elementary Building Engineer~~ ~~Engineer/OALC~~ District Painter ~~ESC Building Engineer~~	$~~22.13~~22.58	$~~24.69~~25.68	$~~26.83~~27.92	$~~29.75~~31.72
6	Locksmith Carpenter Building Engineer	$~~23.48~~23.95	$~~26.19~~27.24	$~~28.47~~29.62	$~~31.56~~33.65
7	Secondary Maintenance/Grounds Person Lead Grounds Person Warehouse Lead	$~~24.19~~24.67	$~~26.97~~28.06	$~~29.32~~30.51	$~~32.51~~34.65

8	District Maintenance Person Journeyman Electrician Journeyman Plumber Lead Locksmith Carpenter Irrigation Specialist	$~~24.91~~25.41	$~~27.78~~28.91	$~~30.20~~31.43	$~~33.49~~35.70
9	District Maintenance Lead Person District Master Electrician District Master Plumber	$~~32.07~~32.72	$~~35.89~~37.34	$~~37.17~~38.68	$~~43.22~~46.07

Classification and Salary Schedule, beginning July 1, ~~2023~~2025

Class	Position	Step 1	Step 2	Step 3	Step 4
1	Part-time Custodian Part-time Warehouse Person Non-licensed Custodian	$~~17.91~~20.00			
2	Third Shift Licensed Custodian Second Shift Licensed Custodian Floater, Licensed ~~Custodial~~Custodian	$~~19.70~~21.17	$~~22.09~~22.98	$~~24.09~~25.06	$~~26.34~~28.35
3	~~Second Shift Custodian Lead Person*~~ ~~Third Shift Custodian Lead Person*~~ Warehouse Personnel ~~Elementary Day Person~~	$~~21.28~~21.71	$~~23.73~~24.69	$~~25.80~~26.84	$~~28.61~~30.79
4	Grounds Person Grounds Person/Ice Arena ~~Secondary~~ Day Person Daytime Floater Custodian ~~Warehouse Lead~~ Second Shift Custodian Lead Person* Third Shift Custodian Lead Person*	$~~21.92~~22.36	$~~24.45~~25.44	$~~26.57~~27.64	$~~29.46~~31.71
5	~~Elementary Building Engineer~~ ~~Engineer/OALC~~ District Painter ~~ESC Building Engineer~~	$~~22.58~~23.03	$~~25.18~~26.20	$~~27.37~~28.48	$~~30.35~~32.67
6	Locksmith Carpenter Building Engineer	$~~23.95~~24.43	$~~26.71~~27.79	$~~29.04~~30.21	$~~32.20~~34.66
7	Secondary Maintenance/Grounds Person	$~~24.67~~25.16	$~~27.51~~28.62	$~~29.91~~31.12	$~~33.16~~35.69

	Lead Grounds Person Warehouse Lead				
8	District Maintenance Person Journeyman Electrician Journeyman Plumber Lead Locksmith Carpenter Irrigation Specialist	$~~25.41~~25.92	$~~28.34~~29.48	$~~30.81~~32.05	$~~34.16~~36.77
9	District Maintenance Lead Person District Master Electrician District Master Plumber	$~~32.72~~33.37	$~~36.61~~38.09	$~~37.92~~39.45	$~~44.09~~47.46

*The night lead person in all middle and senior high schools. The night lead person will normally be charged with ensuring the building is secure and will be the last employee on that shift to leave.

Subd. 4. Part-time Rates: Those part-time custodians working regular four-hour shifts will be paid at the class 1 hourly rate.

Subd. 5. Overtime Computation: Hourly rates are used for computing overtime rates only. Shift differentials will be included in computation of overtime rates if applicable.

Subd. 6. Career Increments: Career increments will be paid based on years of consecutive employment as defined below:

	Beginning July 1, 2020
10+ years	$.23/hr.
20+ years	Additional $.20/hr.

*Career increments shall be effective July 1, of the fiscal year in which an employee is scheduled to reach the requisite years of service.

Subd. 7. Licenses/Certificates: Effective with the ratification of the 2022-2024 contract all employees will be eligible for an additional amount with the following stipulation: All employees will be compensated for only one additional payrate for the licensure that is preferred per the job description. The following rates will be paid for appropriate licensure/certificates, provided there is documentation of licensure/certification completion

filed with human resources. If employees have completed certification but have not submitted documentation to human resources, the employee will not be entitled to back pay.

	Effective July ~~2019~~2024
Pool License (middle school only)	$.30/hr.
Back Flow Preventer (plumbers only)	$.30/hr.
Specialist	$.33/hr.
CDL License (grounds person only) – 2024-2025 School Year only	$.48/hr.
Second Class	$.48/hr.
First Class	$.79/hr.
Chief	$.94/hr.
Maintenance Electrical (class 10 and above, subject to management approval)	$2.04/hr.
Universal Refrigeration License (EPA 608/609)	$.50/hr.
MN Pesticide License	$.50/hr.

Subd. 8. Shift Differential: All shift assignments shall be made by the supervisor in accordance with the needs of the school district. Second shift lead persons, third shift lead persons, ~~ice arena and the district painter~~ and all class 1 positions will not be paid a shift differential. Positions that include Ice Arena rotation, Grounds Person/Ice Arena and the district painter will be paid a shift differential. The following procedures apply: These shifts are not worked the year round and the hours worked on these shifts have been calculated for days worked. Time worked on second or third shift, including school district paid holidays, equals 190 eight-hour days. The amount payable is divided by 19 pay periods and payable September 20th through June 20th. If directed by the custodians and maintenance coordinator, and/or the assistant coordinator of custodial services, and/or assistant coordinator of maintenance services, or by the superintendent or designee to perform work outside of regular shift, per hire or job description, employee shall be paid at the hourly shift rate as indicated below.

	Effective July 1, ~~2019~~2024
A. Shift 2 (evening)	$.96/hr.
B. Shift 3(night)	$1.06/hr.
C. Ice Arena Rotation Pay	$.30/hr.
D. District Painters	$.30/hr.
~~D.~~E. Building Engineer/2 Sites	$.~~22~~30/hr.

~~E.~~F. Building Engineer Differential	$.42/hr.

a. Effective July 1, 2019: 190 days x 8 hours per day = 1,520 hours x $.96 per hour = $1,459.20 additional salary. 19 payments of $76.80 September 20th through June 20th of the current school year.

b. Effective July 1, 2019: 190 days x 8 hours per day = 1,520 hours x $1.06 per hour = $1,611.20 additional salary. 19 payments of $84.80, September 20th through June 20th of the current school year.

c. Overtime rates will be calculated based on the pay rate in effect during the hours in which the overtime was worked.

d. Effective July 1, ~~2019~~2024: Ice arena ~~shifts~~ and District Painter shifts are not worked the year round and the hours worked on these shifts have been calculated for the year. Time worked on rotation is 23 weeks or 920 hours. Total payment = $276. The amount payable will be paid in twenty-four payments of $11.50 per check from July 1st through June 30th of the current school year.

e. Building engineers receiving the building engineer differential must be able to perform the mechanical operations, with appropriate training, in a qualified manner as determined by the supervisor within one year from the start date at the designated site.

Subd. 9. Building Engineer Replacement: Any building engineer replacement assigned by supervisor who takes over for the regularly assigned building engineer and fills this position for 3 or more consecutive days shall be paid $10.00 per day starting the first full day of assigned duty through the duration of the assignment.

Subd. 10. Work Requirements: It is understood that the work of a custodian or building service employee shall include all maintenance work and repair work needed to maintain the building in good condition. The maintenance work may include, therefore, in addition to cleaning - plumbing repairs, glazing, painting, carpentry repairs, grounds etc.

Subd. 11. Placement on Schedule: Beginning July 1, 2014, step movement will be based on July 1st employment of each year instead of on the anniversary date. An employee must complete at least 120 days of paid service in the group during a contract year to qualify for salary advancement.

Subd. 12. Payment Upon Termination: In the event of employment termination the employee will be paid in full to include all monies due no later than the next regular pay day for their position.

Section 2. Retirement Incentive Pay:

Subd. 1. Eligibility: Full-time employees who have completed at least 15 years of continuous service, in any capacity with the school district, who are at least 50 years of age, shall be eligible for retirement incentive pay, pursuant to the provisions of this Section, upon submission of a written resignation accepted by the School Board.

Subd. 2. Exclusion: This Section shall apply only to employees whose service, in any capacity with the school district, has been full-time defined by this Agreement and whose service began prior to July 1, 1998. For custodians whose employment began after this date, the provisions of this Section will not be applicable.

Subd. 3. Calculation of Benefit: An employee shall be eligible to receive ~~as~~ incentive pay, upon their retirement, in the amount obtained by multiplying 60% of the employee's unused number of sick leave days, but in any event not to exceed 90 days times their daily rate of pay.

Subd. 4. Determination of Daily Rate: In applying these provisions, an employee's daily rate of pay shall be the basic daily rate at the time of retirement, as provided in the basic salary schedule for the basic school year and shall not include any additional compensation.

Subd. 5. Payment Schedule 50-54: A custodial employee who retires at age 50-54 shall receive their incentive pay on July 20th if their birth date is between January 1st and June 30th in the year they reach age 55. If their birth date is between July 1st and December 31st, they shall receive their incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 and Over: Incentive pay for retirement at or after age 55 shall be paid by the school district on July 20th of the same year if the retirement date is between January 1st and June 30th. If the retirement date is between July 1st and December 31st, it shall require payment on January 20th of the following year.

Subd. 7. Exceptions: Incentive pay shall not be granted to any employee who is discharged by the school district.

Section 3. Section 125 Plan: The school district shall provide a Section 125 Plan under the Internal Revenue code for all employees.

Subd. 1. Description: The Section 125 Plan "Flexible Spending Plan" offered by the school district is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes.

The plan year will be determined by the School Board. There are three components to the plan:

1. District-provided health insurance premium deduction with pre-tax dollars.
2. Dependent care reimbursement account.
3. Medical expense reimbursement account

Section 4. Retirement Savings Plans: In accordance with I.R.C. § 403(b) and MINN. STAT. 356.24, the School Board will match the contribution of an eligible employee according to the following schedules towards an approved 403(b) tax sheltered annuity plan. The plan must meet the school district's guidelines for approval. These contributions shall be paid annually (the custodial contract year).

Subd. 1. District Annual Match: The school district's match of an eligible full-time custodian's contribution will be the amount listed below. The school district's match is applicable only for eligible full-time custodian contributions made towards the school district's approved 403(b) plan. All bargaining group members are immediately eligible for the district match upon hire.

	Maximum District Annual Match
Custodians Whose Service Began Prior to July 1, 1998	$880* (~$36.67 per pay period)
Custodians Whose Service Began After July 1, 1998	$960*($40 per pay period)

*Custodians may choose to defer more than the annual match amount, or anything in between the minimum and maximum annual match amount. Federal law determines the maximum amount an individual can contribute annually.

Article 9
Group Insurance

Section 1. Health and Hospitalization Insurance:

Subd 1. District Contributions for Basic Group Health and Hospitalization Plans: The district will contribute up to the following amounts towards the district's Group Health Insurance premiums for full time employees. Any portion of the premium that exceeds the district contribution will be paid by the employee and paid by payroll deduction.

Effective July 1, ~~2021~~2024

	Single	Employee +1	Family
High~~/ Value~~*	$609.38	$947.68	$1,518.37
Value	$621.57	$966.63	$1,548.74
HSA Plan	$~~484.954~~ 94.65	$~~944.19~~963.07	$~~1,511.62~~1, 541.85

Effective July 1, 2025

	Single	Employee +1	Family
High*	$609.38	$947.68	$1,518.37
Value	$634.00	$985.97	$1,579.71
HSA Plan	$504.54	$982.34	$1,572.69

* The High Plan is no longer available for new enrollment. All existing members of the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

District contributions to the HSA trust account will be made each month. Contributions for July will be made at the same time as the August contribution. In the event of hardship, the parties agree to meet and confer to discuss alternatives to the contribution timelines.

The school district will pay all administrative fees associated with the plan.

- Single HSA Coverage: $200 per month
- Employee+1 Coverage: $400 per month
- Family Coverage: $400 per month

Subd. 2. Married Couples in District with Family Coverage: When an employee and their spouse are both employed by the school district and are eligible for the school district's group

health and hospitalization plan, and both employees enroll in the same hospitalization plan, the full premium will be paid by the school district.

Section 2. Group Term Life Insurance: The school district shall contribute the full amount for coverage per year toward the premium for group term life insurance for all full-time custodians employed by the school district who qualify for and enroll in the school district's group term life insurance plan. Full-time custodians who qualify and enroll will be covered by group term life insurance in the amount of $50,000.

Section 3. Supplemental Group Term Life Insurance: Custodial employees shall have the option, subject to the conditions established by the school district's carrier, for group term life insurance as provided in Section 2, to purchase supplemental group term life insurance in the amounts of either $50,000, $75,000, $100,000, $125,000 or $150,000, not to exceed three times annual salary. The cost of the supplemental coverage shall be borne by the employee and paid by payroll deduction.

Section 4. Long-Term Disability Income Protection: The School Board shall contribute the full premium for the long-term disability income protection plan for all full-time custodians employed by the school district who qualify for and enroll in such coverage. This coverage shall apply to the base annual salary. See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.

Section 5. Dental Insurance:

Subd. 1. Single Coverage: The School Board shall pay up to $28.00 per month for individual coverage for each full-time employee who qualifies for and enrolls in the school district's group dental insurance plan.

Subd. 2. Family Coverage: The premium cost of the family/dependent coverage for each full-time employee who qualifies for and enrolls in the school district's group dental insurance plan and who qualifies for family/dependent coverage shall be paid in total (minus the single premium coverage) by the employee and paid by payroll deduction. Whether the school district offers family/dependent coverage is subject to the conditions as established by the carriers.

Section 6. Workers' Compensation: The School Board shall provide workers' compensation (See Article X, Section 1, Subd. 9 and 10).

Section 7. Eligibility for Group Insurance:

Subd. 1. Full-time custodians are eligible for group insurance. Those employees employed on a full year schedule consisting of 32 or more hours per week shall be considered full-time for

purposes of eligibility for group insurance. Qualifications shall include those established by the School Board and the carrier of the coverage.

Subd. 2. Enrollment: All employees qualifying shall enroll for such coverages in accordance with the procedures established by the School Board. Effective 2012-2013, employees will be allowed to waive health coverage in the district's health plan upon sufficient proof that the employee has obtained group health coverage through another source (e.g., a spouse, etc.) The human resources department shall determine the basis for sufficient documentation of group coverage from another source. The district retains the right to re-examine waiver of health coverage on a year-to year basis. If an employee waives health coverage under this Section, the employee will not receive any district contribution for health insurance benefits.

Section 8. Insurance Program Eligibility in the Event of Retirement: A custodian who retires prior to age 65 is eligible to participate in the health/hospitalization plan and/or dental plan but must pay the entire premium for the plan selected. The right to continue participation in such plan, however, will be in accordance with conditions of the carrier and/or until they qualify for coverage under another program.

Article 10
Leaves of Absence

Section 1. Sick Leave:

Subd. 1. Earn: All full-time custodians shall accrue sick leave at the rate of 8 hours per month.

Subd. 2. Accumulation: Unused sick leave days may accumulate to an unlimited number of days per employee. Such accrual shall be non-retroactive. If an employee is discontinued and has used more sick leave than entitled to, such excess amount shall be deducted from the last paycheck.

Subd. 3. Use: Sick leave with pay shall be allowed by the School Board whenever a custodian's absence is found to have been due to illness which prevented their attendance at school and performance of duties on that day or days, provided that the custodian has unused sick leave at the time of such absence. Custodians are entitled to request sick leave in 1 hour increments. Sick leave may also be used for the illness of a minor child and others as provided ~~for in MINN. STAT. 181.9413~~by ESST laws (sick or injured childcare leave); provided the employee has unused sick leave at the time of such absence.

Subd. 4. Medical Verification: The school district may require a custodian to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence

was due to illness, in order to qualify for sick leave pay in accordance with ESST laws. However, the final determination as to the eligibility of a custodian for sick leave is reserved to the school district. In the event that a medical certificate will be required, the custodian will be so advised.

Subd. 5. Accrual Deduction: Sick leave allowed shall be deducted from sick leave days accrued by the custodian.

Subd. 6. Approval: Sick leave pay shall be approved only upon submission of a signed request on the authorized sick leave pay request form provided by the school district.

Subd. 7. Payroll Deduction: Any days used in excess of the number of days of sick leave earned and accrued will be deducted from the custodian's salary for the pay period during which the absence was not covered by sick leave occurred.

Subd. 8. Options:

a. Upon the request of an employee who is absent from work as a result of a compensable injury under the provisions of the Workers' Compensation Act, the school district will pay the difference between the compensation received pursuant to the Workers' Compensation Act by the employee and the employee's accrued sick leave. When the employee's sick leave balance is exhausted, upon request of the employee, the difference will be paid from the employee's available vacation.

b. Upon the request of an employee who is absent from work and is receiving compensation under the school district's long-term disability program, the school district will pay the difference between the compensation received pursuant to the long-term disability program by the employee and the employee's regular rate of pay to the extent of the employee's accrued sick leave. When the employee's sick leave balance is exhausted, upon request of the employee, the regular rate of pay will be paid to the extent of the employee's available vacation.

Subd. 9. Conditions for Options in Subdivision 8 Above:

a. A deduction shall be made from the employee's accumulated vacation or sick leave accrual time according to the pro rata portions of days of sick leave or vacation time which is used to supplement workers' compensation or long-term disability.

b. Such payment shall be paid by the school district to the employee only during the period of disability.

c. In no event shall the additional compensation paid to the employee by virtue of sick leave or vacation pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the normal compensation of the employee.

d. An employee who is absent from work as a result of an injury compensable under the Workers' Compensation Act or who is compensated by the long-term disability program, who elects to receive sick leave or vacation pay pursuant to this Agreement shall submit their workers' compensation check and/or long-term disability payment endorsed to the school district, prior to receiving payment from the school district for their absence.

Section 2. Family Illness:

Subd. 1. Use: Full-time employees may be granted up to a maximum of 10 days absence per year for illness in the employee's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian, and any other relative or non-relative who stands in the same relationship with the employee. These days will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary reduction based on the daily rate of pay.

Section 3. Bereavement Leave:

Subd. 1. Use-Immediate Family: Full-time custodians will be granted up to, but not to exceed, 5 days for absence due to death of each member of the employee's or spouse's immediate family.

The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian, and any other relative or non-relative who stands in the same relationship with the employee. Such absences shall be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary reduction based on the employee's daily rate of pay. Additional absence, but not to exceed 5 additional days may be granted.

Subd. 2. Use – Not Immediate Family: Absence due to the death of a person not listed in Subd. 1 will be limited to 1 day per occurrence. Such absence will be deducted from accrued

sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary reduction based on the employee's daily rate of pay.

Section 4. Personal Leave: A full-time employee will be credited 1 personal leave day each year, accumulative to 5 days. Personal leave may be used in hourly increments beginning July 1, 2017, and used for activities requiring the employee's personal attention not covered under other provisions of this Agreement.

Subd. 1. Requests: Requests for personal leave must be made in writing to human resources at least 3 days in advance of the leave, except in the event of emergencies. Such day(s) will not be deducted from sick leave.

Subd. 2. Limit: At no time shall more than 2% of the employees covered by this Agreement be granted personal leave.

Subd. 3. Exclusion: A personal leave day will be granted the first or last day of the student school year. The leave will only be granted for special circumstances with written explanation by the employee and approval of the executive director of human resources.

Section 5. Jury Duty: An employee ~~custodian~~ summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to District: Employees who receive a summons ~~for jury service~~ are to ~~send a PF22 and a copy of the summons to~~ call and/or email the Human Resources Attendance Specialist and their supervisor immediately ~~upon~~ to ~~notification~~notify them of the proposed dates of service. ~~Instructions for entering absences and finding a substitute will be given once the summons is received by the Attendance Specialist.~~

Subd. 2. Remittance of Stipend: Employees ~~may~~ who receive a stipend for jury ~~service~~ duty ~~and~~ are ~~required~~ to reimburse the School ~~d~~District for the ~~per diem~~ amount received, minus the mileage allowance if they were on jury duty during school time ~~only~~. ~~Typically, this is $20 per day.~~

Subd. 3. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. ~~3~~4. Pay: Employees will ~~receive~~ have no loss of pay as a result of ~~being summoned for~~ jury ~~service~~ duty ~~as long as the~~if the provisions of Subd. 1 ~~and~~ through ~~2~~3 are met~~. of this section are met. Failure will result in the deduction of pay for the day(s) of work missed.~~

Section 6. Long-Term Leave:

Subd. 1. Eligibility: Custodial employees with a minimum of 3 years of experience in the school district may apply for an unpaid leave of absence once during their district employment. Additional leaves may be granted at the discretion of the executive director of human resources for health reasons.

Subd. 2. Duration: Leave may be granted for a period of time up to 1 year.

Subd. 3. Insurance: An employee on an approved long-term leave is eligible to participate at their own expense in the health and hospitalization and dental program of the school district. This participation will be subject to the conditions prescribed by the insurance carrier.

Subd. 4. Benefit Accrual: An employee on approved long-term leave shall retain their accrued benefits as of the beginning date of the leave. No benefits will accrue during the period the employee is on leave.

Subd. 5. Purpose: Consideration for granting long-term leaves will be given for:

Health	Election to Political Office
Re-Training or Career Change	Family Reasons
Education	

Subd. 6. Requests: Requests for leaves must be made at least 30 days in advance except in emergencies and submitted to the administrator in charge for recommendation. Final approval will be made by the executive director of human resources.

The number of staff on approved leave at any given time shall not exceed 2% of the total custodial staff.

Subd. 7. Reinstatement: An employee returning from long-term leave of one year or less for education, holding political office, approved travel, family reasons, retraining, or career change, may return to a position in the same or lower classification occupied prior to the

leave, subject to vacancy and the employee is qualified and able to perform the duties of the position.

An employee returning from long-term leave due to their own or an immediate family member's serious medical condition will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. That the position has not been abolished; and

b. That the employee is physically and mentally able to perform the duties of such position.

Subd. 8. Notification to Return: An employee on long-term leave will be sent a notice of assignment from human resources according to the following schedule:

a. When the return date of said leave is intended to coincide with the opening of school, notification shall be given by April 1st of the preceding school year.

b. At least 60 days prior to the specified return of said leave when such date falls at any other time during the school year.

Subd 9. Failure to Return Notice: The employee shall lose all re-employment rights if the employee refuses or fails to return the notice of assignment within 10 days.

Section 7. Short-term Leave (Ten Days or Less):

Subd. 1. Salary: Short-term leave shall be without pay.

Subd. 2. Duration: Short-term leave may be granted for no more than ten working days over the term of this Agreement.

Subd. 3. Requests: Requests for short-term leave shall be made five days in advance except in the case of emergencies. The request shall be on a leave of absence request form and shall clearly state the reason for such request.

Subd. 4. Approval: Short-term leave may be granted if all vacation and personal leave days have been exhausted and only in special circumstances. Such requests must be approved by human resources.

Subd. 5. Eligibility: Short-term leave shall normally be available no more than once every year.

Subd. 6. Limit: At no time shall no more than 3% of the employees covered by this agreement be granted a short-term leave.

Section 8. Child Care Leave:

Subd. 1. Purpose: A custodian may be granted a childcare leave of absence according to the procedures outlined in this section. This leave shall be granted to 1 parent of a newborn child provided such parent is caring for the child on a full-time basis.

Subd. 2. Request: A pregnant employee shall notify the executive director of human resources in writing not later than the end of the sixth month of pregnancy, and, also at such time provide a physician's statement indicating the estimated date of delivery of the child.

A non-childbearing employee shall make a request for such leave not less than 90 days in advance of usage. The employee shall submit a written request to the executive director of human resources for childcare leave, including commencement date and return date. Once a childcare leave commences pursuant to this section, an employee shall not be eligible for sick leave pursuant to Section 1 hereof.

Subd. 3. Pregnancy: If the reason for the childcare leave is occasioned by pregnancy, an employee may utilize sick leave pursuant to the sick leave provisions of the Agreement during a period of physical disability. During this period of disability, the employee shall be required to concurrently take a leave pursuant to the Family/Medical Leave Act (FMLA). A pregnant employee will also provide at the time of the leave application, a statement from their physician indicating the expected date of delivery.

Subd. 4. Date of Leave: The effective beginning date of such leave and its duration, or resignation if the employee so elects, shall be determined by the executive director of human resources and submitted to the School Board for its action.

In recommending the effective date of commencement and duration of the leave or the effective date of the resignation, the executive director of human resources shall review each case on its individual merits taking into consideration the following:

a. The request of the employee
b. The specific employment duties of the employee involved
c. The health and welfare of the employee or unborn child
d. The recommendation of the employee's physician

Subd. 5. Duration: In making a determination concerning the commencement and duration of a childcare leave of absence, the School Board may, but shall not in any event be required to:

a. Grant any leave more than 12 months in duration

b. Permit the employee to return to employment prior to the date designated in the request for a childcare leave, unless by mutual agreement of the employee and the school district.

Subd. 6. Approval of Leave: If the employee complies with all provisions of this section and a childcare leave is granted by the School Board, the School Board shall notify the employee in writing of its action.

Subd. 7. Termination of Leave: Interruption of pregnancy will terminate the childcare leave. Human resources may require in all cases 45 days' notice to return.

Subd. 8. Reinstatement: An employee returning from childcare leave shall be re-employed in the position for which the employee occupied prior to the leave, subject to the following conditions:

a. That the position has not been abolished

b. That the employee is not physically or mentally disabled from performing the duties of such position

Subd. 9. Failure to Return: Failure of the employee to return pursuant to the date determined in this Section may constitute grounds for termination in the school district.

Subd. 10. Probationary Period: The parties agree that the applicable periods of probation for employees as set forth are intended to be periods of actual service enabling the school district to have opportunity to evaluate an employee's performance. The parties agree,

therefore, that periods of time for which the employee is on childcare leave shall not be counted in determining the completion of the probationary period.

Subd. 11. Salary: The parties further agree that any childcare leave of absence granted under this Section shall be a leave without pay.

Subd. 12. Insurance: An employee on childcare leave is eligible to participate in group health or dental insurance programs if permitted under the insurance policy provisions, but shall pay the entire premium, following FMLA, for such programs as the employee wishes to retain. The right to continue participation in such group insurance programs, however, will terminate if the employee does not return to the school district pursuant to this section.

Subd. 13. Notification to Return: An employee on childcare leave will be sent a notice of assignment from human resources at least 60 days prior to the specified return of said leave.

Subd. 14. Failure to Return Notice: The employee shall lose all re-employment rights if the Employee refuses or fails to return the notice of assignment within 10 days.

Section 9. Adoption/Foster Care Leave: A custodian may, upon request, be granted a leave for the adoption of a child.

Subd. 1. Request: An employee making application for adoption/foster care leave shall inform the executive director of human resources in writing of intention to take the leave at least 3 calendar months before commencement of the intended leave.

Subd. 2. Date of Leave: The effective beginning date of such leave and its duration or resignation if the employee so elects, shall be determined by the executive director of human resources and submitted to the School Board for its action.

Subd. 3. Use of Sick Leave: An employee may request to use up to 15 days of personal sick leave to assist in needed medical and health care for the child, commencing the date of the child's arrival in the employee's custody.

Subd. 4. Duration: In making a determination concerning the commencement and duration of an adoption leave, the School Board shall not in any event, be required to:

a. Grant any leave more than 12 months in duration.

b. Permit the employee to return to their employment prior to the date designated in the request for adoption leave.

Subd. 5. Reinstatement: An employee returning from adoption/foster care leave shall be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. That the position has not been abolished

b. That the employee is not physically or mentally disabled from performing the duties of such position

Subd. 6. Failure to Return: Failure of the employee to return pursuant to the date determined under this Section shall constitute grounds for termination.

Subd. 7. Probationary Period: The parties agree that the applicable periods of probation for the employees are intended to be periods of actual service enabling the school district to have opportunity to evaluate the employee's performance. The parties agree, therefore, that periods of time for which the employee is on adoption/foster care leave shall not be counted in determining the completion of the probationary period.

Subd. 8. Insurance: An employee on adoption leave is eligible to participate in group health or dental insurance programs if permitted under the insurance policy provisions but shall pay the entire premium, following FMLA, for such programs the employee wishes to retain. The right to continue participation in such group insurance programs will terminate if the employee does not return to the school district pursuant to this Section.

Subd. 9. Notification to Return: An employee on adoption/foster care leave will be sent a notice of assignment from human resources at least 60 days prior to the specified return date of said leave.

Subd. 10. Failure to Return Notice: The employee shall lose all re-employment rights if the employee refuses or fails to return the notice of assignment within 10 days.

Subd. 11. Salary: The parties agree that any adoption leave granted under this Section shall be leave without pay.

Subd. 12. Part-time Benefits: Part-time custodians shall not be eligible for any benefits or leave provisions as contained in this Agreement.

Section 10. Religious Leave:

Subd. 1. Use: Employees may be granted up to 3 days of religious leave. Employees must make application to human resources at least 3 days prior to the religious day(s). Human resources will notify the employee's supervisor to make the necessary arrangements allowing the employee to make up the days at some other prearranged time.

However, an employee may utilize provisions outlined in Article XI, Section 1 – Vacation, or Section 5 of this Article – Personal Leave, or Section 1 of this Article – Sick Leave, if so desired. If the employee chooses none of the options as outlined herein, the leave will be granted with full loss of pay.

Article 11
Vacation

Section 1. Vacation Allowance: Vacation will be credited to each employee's account each year on July 1st, accrued at the monthly rate below. New employees with less than one year of service shall accrue pro-rated vacation based on months of service up to June 30th. Full-time custodial employees working 40 hours a week, 52 weeks per year will be granted vacation as follows:

Years of Consecutive Employment	Annual Vacation Credit	Approximate Monthly Accrual
1 – 4	80 hours	6.67 hours
5 – 10	120 hours	10 hours
11	128 hours	10.67 hours
12	136 hours	11.34 hours
13	144 hours	12 hours
14	152 hours	12.67 hours
15 – 18	160 hours	13.34 hours
19 +	200 hours	16.67 hours

Beginning July 1st, 2014, the accrual levels referenced above shall change on July 1st of the fiscal year in which an employee is scheduled to reach the requisite years of service.

Section 2. Conditions for Vacation Allowances:

Subd. 1. Earn: An employee shall be credited vacation days on July 1st each year, provided that in the case of voluntary separation or removal for cause of an employee to whom vacation has been advanced in excess of that accumulated, the employee is required to refund the amount paid for the period of such excess.

Subd. 2. Use: Effective July 1st, 2017, vacation may be taken in hourly increments.

Subd. 3. Accumulation: It is expected that vacation time earned as of June 30th in a fiscal year will be used prior to July 1st of the following year. Effective June 30th, 2017, the maximum amount of vacation an employee may have as a balance as of June 30th of any year will be 200 hours.

Subd. 4. Time of Year: Normally vacation will only be taken during summer months when school is not in session. Subject to operational demands of the school district, employees may request vacation at other times. Should vacation time be granted, no substitute or replacement will be employed. This provision is not subject to the grievance procedure.

Subd. 5. Approval: Vacation must be scheduled in advance with custodians and maintenance coordinator, and/or the assistant coordinator of custodial services, and/or assistant coordinator of maintenance services, and must be approved by the superintendent's designee. One day of vacation may be approved with one days' notice if operational needs permit.

Subd. 6. Resignation: An employee resigning prior to an earned vacation period (anniversary date through June 30th, 2009) is entitled to a pro rata share of vacation time or vacation pay earned upon proper submission to the employer of at least two weeks' notice of proposed termination date. Failure on the part of the employee to give proper notice shall constitute forfeiture of this provision.

Subd. 7. Termination: If an employee is terminated because of a layoff or reduction in staff, the employee shall be entitled to a pro rata share of vacation earned. In case of death, the employee's spouse or estate will be entitled to a pro rata share of vacation earned.

Subd. 8. Illness: Illnesses sustained while an employee is on a scheduled vacation shall be considered as vacation days. ~~school~~ School district paid holidays occurring while an employee is on a scheduled vacation shall be counted as holidays and shall not reduce an employee's accumulated vacation benefit.

Subd. 9. Pro Rata Usage: Vacation may be granted on a pro rata basis prior to an employee's anniversary date when scheduled through the custodians and maintenance coordinator, and/or the assistant coordinator of custodial services, and/or assistant coordinator of maintenance services, and approved by the executive director of human resources.

Subd. 10. Maximum Payout: The maximum payout of vacation hours upon resignation will be 200 hours, calculated at the employee's daily rate of pay, excluding any additional compensation. Failure on the part of the employee to give proper notice will constitute forfeiture of this provision.

Article 12
Grievance Procedure

Section 1. Grievance Definition: A "grievance" shall mean an allegation by an employee resulting in a dispute or disagreement between the employee and the School Board as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in this Agreement.

Section 2. Representative: The employee, supervisor, or School Board may be represented during any step of the procedure by any person or agent of the unit designated by such party to act on their behalf in accordance with State statute.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure shall refer to working days. A working day is defined as weekdays not designated as school district paid holidays in this contract.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The first day of the period so computed shall be counted, unless it is a Saturday, a Sunday, or a school district paid holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a school district paid holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document herein shall be timely if it bears a certified postmark of the United States Postal Service within the time period.

Section 4. Time Limitation and Waiver: Grievances shall not be valid for consideration unless the grievance is submitted in writing to the School Board's designee, setting forth the facts and the

specific provision of the Agreement allegedly violated and the particular relief sought within 20 days after the date the event giving rise to the grievance occurred, or the employee had reasonable knowledge thereof. Failure to file any grievance within such period shall be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance. An effort shall first be made to adjust an alleged grievance informally between the employee and the School Board's designee.

Section 5. Adjustment of Grievance: The School Board and/or designee and the employee shall attempt to adjust all grievances which may arise during the course of employment of any employee within the school district in the following manner:

Subd. 1. Informal Discussion: Before a written grievance is submitted, informal discussions shall take place between the aggrieved party and the supervisor. Through these discussions the parties shall attempt to resolve the problem.

Subd. 2. Level 1: If the grievance is not resolved through informal discussions between the employee and their supervisor, the aggrieved party may submit the grievance in writing to the executive director of human resources. The executive director of human resources shall give a written decision on the grievance to the parties involved within ten days after receipt of the written grievance.

Subd. 3. Level 2: In the event the grievance is not resolved in level one, the decision rendered may be appealed to the superintendent of schools, provided such appeal is made in writing within 5 days after receipt of the decision in level one. If a grievance is properly appealed to the superintendent, the superintendent or designee shall set a time to meet regarding the grievance within 15 days after receipt of the appeal. The grievant and/or their representative must appear at said meeting to present information regarding the grievance. Within ten days after the meeting, the superintendent or designee shall issue a decision in writing to the parties involved.

Subd. 4. Level 3: In the event the grievance is not resolved in level two, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within five days after receipt of the decision in level two. If a grievance is properly appealed to the School Board, the School Board shall set a time to hear the grievance within 20 days after receipt of the appeal. The date and time will be designated. The grievant and/or their representative must appear at said meeting to present information regarding the grievance. Within 20 days after the meeting, the School Board shall issue its decision in writing to the parties involved. At the option of the School Board, a committee or

representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report its findings and recommendations to the School Board. The School Board shall then render its decision.

Section 6. School Board Review: The School Board reserves the right to review any decision issued under level one or level two of this procedure provided the School Board or its representative notifies the parties of its intention to review within ten days after the decision has been rendered. In the event the School Board reviews a grievance under this section, the School Board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the School Board or its representative to issue a decision within the time periods provided herein, including observance of dates and times of meetings, shall constitute a denial of the grievance and the employee may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the employee and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing, signed by the aggrieved party, and such request must be filed in the office of the superintendent within 10 days following the decision in level three of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within ten days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the BMS to appoint an arbitrator, pursuant to PELRA, providing such request is made within 20 days after request for arbitration. The request shall ask that the appointment be made within 30 days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from BMS within the time periods provided herein shall constitute a waiver of the grievance.

Subd. 4. Submission of Grievance Information:

a. Material Request: Upon appointment of the arbitrator, the appealing party shall, within 5 days after notice of appointment, forward to the arbitrator, with a copy to the School Board, the submission of the grievance which shall include the following:

1) The issues involved
2) Statement of the facts
3) Position of the grievant

b. The School Board may make a similar submission of information relating to the grievance either before or at the time of the hearing. If the School Board submits information to the arbitrator in advance of the hearing, a copy of such information will be simultaneously submitted to the Union.

Subd. 5. Hearing: The grievance shall be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator shall be consistent with the original grievance.

Subd. 6. Decision: The decision by the arbitrator shall be rendered within 30 days after the close of the hearing. Decisions by the arbitrator in cases properly before them shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in PELRA.

Subd. 7. Expenses: Each party shall bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording shall be made of the hearing at the request of either party. The parties shall share, equally, fees and expenses of the arbitrator. The cost of the transcript or recording will be borne by the requesting party. Any other expenses which the parties mutually agree are necessary for the conduct of the arbitration shall be shared equally.

Subd. 8. Jurisdiction: The arbitrator shall only have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator and only pursuant to the terms of this procedure, the terms of this contract, and the provisions of PELRA.

Article 13

Duration

Section 1. Terms and Re-Opening Negotiations: This Agreement shall remain in full force and effect for a period commencing on July 1, ~~2022~~2024, through June 30, ~~2024~~2026. If either party desires to modify or amend this Agreement commencing on July 1, ~~2022~~2024, it shall give written notice of such intent no later than May 1, ~~2024~~2026. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 120 days prior to the expiration of this Agreement.

Section 2. Effect: This Agreement constitutes the full and complete Agreement between the School Board and the Custodial/Maintenance employees of Independent School District 279. The provisions therein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School district policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Finality: Any matters relating to the current term of this Agreement, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement except by mutual consent.

Section 4. Severability: The provisions of this Agreement shall be severable if any provision thereof or the application of any such provision, under any circumstances, is held invalid. It shall not affect any other provisions of this Agreement or the application of any provision thereof.

Memorandums of Understanding
Between
Osseo Area Schools (ISD 279) & Minnesota Teamsters ~~Public & Law Enforcement Employees Union~~ Local #320

TOPIC **PAGE**

- Maintenance on Call 36
- Part-time Employees..... 37
- Post-retirement Health Care Savings Plan..... 38
- Potential Plan Design Change - Long-Term Disability Insurance Coverage.... 39

Memorandum of Understanding

TOPIC: Maintenance on Call

EFFECTIVE DATE: July 1, 2016

PURPOSE:

To better serve the emergency needs of the district, one employee in the maintenance person group will be on call 24 hours per day, seven days per week.

- On-call coverage will begin at 3:30 p.m. Friday, and end the following Friday (7 days) at 3:30 p.m.
- Maintenance employees will be compensated 7 hours of straight time at their normal hourly rate for the seven-day period of being on call.
- If it is determined that returning to work is needed, compensation will be per contract callback.
- The means of being contacted will be a district provided cell phone.
- The Maintenance Services office will develop a rotating schedule.
- Should conflict with the schedule occur, the person assigned to be on call will be responsible for finding a substitute and alerting the Maintenance Services office of the replacement.
- In the event a shortage of maintenance staff occurs, the Maintenance Services offices may require another trades group to perform the on-call duties.

Memorandum of Understanding

TOPIC: Part-time Employees

EFFECTIVE DATE: July 1, 2002

PURPOSE:

The purpose of this Memorandum of Understanding is to outline staffing of part-time positions in the event of job elimination of full-time employees with recall status.

- Part-time positions will be offered to full-time employees on recall status in seniority order.
- If a full-time employee on recall status accepts a part-time position, it will not affect recall rights to a full-time position.
- If a full-time employee declines a part-time position, the full-time employee will not be offered another part-time position and will remain on recall status for full-time positions only.
- If a full-time employee accepts a part-time position, the employee will be compensated according to Classification II.
- Full-time employees on recall status that accept a part-time position will remain eligible for health, dental and life insurance through COBRA and are responsible for the full cost of the premiums.
- The normal workdays for 4-hour custodians are the 172 student scheduled days as designated by the School Board.
- In the event of illness, part-time employees report their absence to the building head.
- If a personal need arises, the Coordinator, Facilities Operations, may grant time off without pay. Time off is not to exceed five days per year and may be granted only once during the school year.
- Part-time custodians are not eligible for benefit or leave provisions as contained in the Terms and Conditions of Employment.

Memorandum of Understanding

TOPIC: Minnesota Teamsters ~~Public & Law Enforcement Employees Union~~ Local #320 Severance Pay

EFFECTIVE DATE: July 1, 2007

AGREEMENT:

Subject to the limitations listed below, the school district will contribute severance pay to eligible employees as follows:

- Post-Retirement Health Care Savings Plan – 100% OF PAY

Employees who are exempted from participating in the Post-Retirement Health Care Savings Plan, as per IRS guidelines will receive severance pay in a cash payment subject to taxes.

All school district payments will be made according to the timeline and payment schedule as provided in the Terms and Conditions of Employment.

This is the full and complete agreement of the parties on this issue. There are no other oral or implied agreements.

This agreement does not set any precedent for any future issue.

Memorandum of Understanding

TOPIC: Potential Plan Design Change - Long-Term Disability Insurance Coverage

EFFECTIVE DATE: Upon ratification

The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area School District, approval of the Insurance Advisory Committee and approval by the School Board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or School Board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article VIII, Section 3, Subd. 4.

ISD 279 – Osseo Area Schools
HUMAN RESOURCES

Memo

To: School Board Members

From: Lisa Chang, Director, Labor Relations
Yvonne Shorts Lind, Executive Director, Human Resources

Date: November 19, 2024

Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Hourly Technical Employees, July 1, 2024 – June 30, 2026

Recommendation:

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and the Hourly Technical Employees, effective July 1, 2024, through June 30, 2026.

Key Concepts/Ideas:

The Hourly Technical Employees are a group of 46 employees comprised of various positions including, but not limited to, those working in publications, technology and networking, information systems, water safety, laundry, family services, and transportation.

The agreement contains changes to the Salary and Wage Scale, Pay for Performance, Certification, Group Benefits/Insurance portions of this collective bargaining agreement.

In the Salary and Wage Scale section, employees will get a 5% base increase for 2024-2025 and a 1% base increase for 2025-2026. The ranges were also increased by 9.3% to the minimum and maximum salary ranges. In addition, Salary Advancement has been changed to Pay for Performance and will be paid as a stipend instead of adding onto the base salary. Employees who hold a bachelor's degree in a field related to their job assignment and work 52 weeks a year will be paid a stipend of $300 each year. Laundry Workers, Water Safety Instructors, and Family Services Assistants who hold a bachelor's degree will be paid a stipend of $225.00 per year.

In the Group Benefits/Insurance section, the monthly district contribution toward health insurance will be set at the following amounts for full-time employees (scheduled to work 32 or more hours per week):

7/1/2024-6/30/2025	High Plan	Value Plan	HSA Plan
Single	$634.00	$634.00	$514.63
Employee +1	$985.97	$985.97	$1,001.99
Family	$1,579.71	$1,579.71	$1,604.14
7/1/25-6/30/2026	**High Plan**	**Value Plan**	**HSA Plan**
Single	$634.00	$634.00	$545.51
Employee +1	$985.97	$985.97	$1,062.11
Family	$1,579.71	$1,579.71	$1,700.39

The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

Salary Investment:

The salary investment outlined above is consistent with the financial parameters established by the school board for the 2024-2026 contract negotiations.

The two-year agreement results in a 5.33% total package increase. The total financial investment is $269,185 over the term of the agreement.

Timeline/Next Steps:

With the ratification of the contract, human resources and payroll will begin the implementation process.

TERMS AND CONDITIONS OF EMPLOYMENT

for

HOURLY TECHNICAL PERSONNEL

OSSEO AREA SCHOOLS

ISD 279

ISD 279 – OSSEO AREA SCHOOLS
MAPLE GROVE, MINNESOTA

Effective Dates: July 1, ~~2022~~ 2024 – June 30, ~~2024~~2026

TABLE OF CONTENTS

ARTICLE 1 - DEFINITIONS

Section 1. Terms and Conditions of Employment 1

ARTICLE 2 – SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights 1
Section 2. Management Responsibilities 1
Section 3. Effect of Laws, Rules, and Regulations 1
Section 4. Reservation of Managerial Rights 1
Section 5. Reporting 1

ARTICLE 3 – EMPLOYEE RIGHTS

Section 1. Right to Views 1
Section 2. Right to Join 1
Section 3. Other Rights 2
Section 4. Personnel Files 2

ARTICLE 4 – BASIC SCHEDULE AND RATES OF PAY

Section 1. Classifications 2
Section 2. Salary and Wage Scale 3
Section 3. Salary Enhancement 4
Section 4. Salary Advancement 4
Section 5. Additional Compensation 4
Section 6. Professional Responsibilities 5
Section 7. Certification 5
Section 8. Work Year 5
Section 9. Hours 5
Section 10. Emergency Call Back 6
Section 11. Holidays 6
Section 12. Vacation Allowance 6
Section 13. Emergency Closing 7
Section 14. Probationary Period 7
Section 15. Seniority/Job Elimination (Class 1, 2, 3, 4, 5, 6) 8
Section 16. Job Elimination for Class A, B, and C 9
Section 17. Retirement Savings Plans 9
Section 18. Retirement Incentive Pay 10
Section 19. Uniform – Press Person 10

ARTICLE 5 – GROUP INSURANCE

Section 1. Health and Hospitalization Insurance 10
Section 2. Eligibility 12
Section 3. Enrollment 12
Section 4. Claims against the School District 12

Section 5. Duration of Insurance Contribution 13
Section 6. Insurance Program Eligibility in the Event of Retirement 13
Section 7. Section 125 Flexible Spending Plan 13

ARTICLE 6 – LEAVES OF ABSENCE
Section 1. Eligibility for Leaves and Absences 13
Section 2. Sick Leave 13
Section 3. Family Illness 15
Section 4. Bereavement Leave 15
Section 5. Personal Leave 15
Section 6. Child Care/Adoption Leave 15
Section 7. Long-Term Leave 17
Section 8. Short-Term Leave 18
Section 9. Jury Duty 19
Section 10. Religious Leave 19

ARTICLE 7 – GRIEVANCE PROCEDURE
Section 1. Grievance Definition 19
Section 2. Representative 20
Section 3. Definitions and Interpretations 20
Section 4. Time Limitation and Waiver 20
Section 5. Adjustment of Grievance 20
Section 6. School Board Review 21
Section 7. Denial of Grievance 21
Section 8. Reprisals 21
Section 9. Election of Remedies and Waiver 21

ARTICLE 8 - DURATION
Section 1. Term of Agreement 21
Section 2. Effect 21
Section 3. Severability 22

MEMORANDUMS OF UNDERSTANDING
Severance Pay 24
Limits to Long-Term Disability Coverage 25

ARTICLE 1
DEFINITIONS

Section 1. Terms and Conditions of Employment: Will mean the hours of employment, the compensation therefore, economic aspects relating to employment, but does not mean educational policies of the school district.

ARTICLE 2
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: Employees recognize that the school board is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the school board, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

Section 2. Management Responsibilities: Employees recognize the right and obligation of the school board to efficiently manage and conduct the operation of the school district within its legal limitations and with its primary obligation to provide educational opportunity for the students of the school district.

Section 3. Effect of Laws, Rules, and Regulations: All employees covered by these terms and conditions of employment will perform the services prescribed by the school district and will be governed by school board policies, rules, regulations, directives and orders which are not inconsistent with these terms and conditions of employment, and which are issued by properly designated officials of the school district. Any provision of these terms and conditions of employment found in violation of any law, rule or regulation thereunder will be without force or effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of school board rights and duties will not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressed in these terms and conditions of employment are reserved to the school board.

Section 5. Reporting: Incarceration, arrest, or subsequent court directives that could impact the employee's ability to perform their job, and/or any allegation of child maltreatment, must be reported by the employee to human resources or the employee may be subject to discipline.

ARTICLE 3
EMPLOYEE RIGHTS

Section 1. Right to Views: Pursuant to Public Employee Labor Relations Act (PELRA), nothing contained in these terms and conditions of employment will be construed to limit, impair or affect the right of any employee, or their representative, to the expression of a view, grievance, complaint, or opinion on any matter related to the conditions or compensation of public

employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful and proper performance of the duties of employment nor will it be construed to require any employee to perform labor or services against the employee's will.

Section 2. Right to Join: Employees will have the right to form and join labor or employee organizations and will have the right not to form and not to join such organizations. Employees in a legally defined bargaining unit will have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the school district.

Section 3. Other Rights: Employees will have all other rights prescribed by PELRA.

Section 4. Personnel Files:

Subd. 1. Access: All individual employee evaluations and individual files generated within the school district will be available to the employee during regular school district hours upon the employee's request in accordance with PELRA.

Subd. 2. Review: Such requests will be made to the human resources department. Human resources will schedule an appointment for the employee to review the employee's file and will notify the employee of such appointment.

Subd. 3. Documentation of Contents: The employee may review and have access to the employee's personnel file generated in the school district only in the presence of a human resources designee.

Subd. 4. Right to Copy: The employee will have the right to reproduce any of the contents of their files.

Subd. 5. Right to Response: The employee may submit for inclusion in their file a written response to any material contained in such file.

Subd. 6. Destruction/Expunge: The school district may destroy or expunge such files as provided by law.

ARTICLE 4
BASIC SCHEDULE AND RATES OF PAY

Section 1. Classifications:

Classification	Title
1	~~1~~ Press Person
	Laundry Workers
	Water Safety Instructors
	Family Services Assistants
2	Technical Support Specialist I

3	Repair Technician Support Application Specialist II Technical Support Specialist II ~~Web Technologies Support Specialist~~
4	Lead Food Service Specialist Graphic Designer/ Photographer Media and Information Support Specialist
5	Accounting Specialist Applications Analyst Purchasing Specialist ~~Risk Management Analyst~~ Support Application Specialist III Transportation Analyst Transportation Router Technical Support Specialist III Video Producer Human Resource Analyst Electronic Services Lead Technician Community Education Support Application Specialist
~~6~~	~~Facilities Operation Specialist~~ ~~Building Automation Specialist~~
~~A.~~	~~Laundry Workers~~
~~B.~~	~~Water Safety Instructors~~ ~~Family Services Assistants~~

Section 2. Salary and Wage Scale:

Subd. 1. Classifications and Hourly Rates:

A. Effective July 1, ~~2022~~2024- June 30, ~~2024~~2026

Class	Minimum Hourly Rate	Maximum Hourly Rate
1	$~~18.99~~20.00	$~~24.78~~27.08
2	$~~20.28~~22.17	$~~27.58~~30.14
3	$~~20.59~~22.50	$~~27.72~~30.30
4	$~~21.23~~23.20	$~~28.34~~30.98
5	$~~24.40~~26.67	$~~31.48~~34.41
~~6~~	~~$31.33~~	~~$41.25~~

A*	$14.09	$17.20
B*	$16.87	$21.48

* An additional $0.18 per hour shall be paid to any employee in Class A or B who holds a bachelor's degree. To qualify for this additional pay, employees must submit documentation indicating their attainment of a bachelor's degree to human resources. The additional pay will commence after appropriate documentation is received and approved by human resources.Employees who hold a bachelor's degree in a field related to their job assignment and work 52 weeks a year, will be paid a stipend of $300.00 each year. Laundry Workers, Water Safety Instructors, and Family Services Assistants who hold a bachelor's degree will be paid a stipend of $225.00 per year. Payment will be made February 5th each year. Eligible employees must initially apply by December 31st to receive the stipend the following February 5th.

Subd. 2. Placement on Schedule

a) Effective July 1, 2020, through June 30th, 2021, new employees will be placed on the schedule as determined by the requirements of the job and the discretion of human resources.

b) Effective July 1, 2021, the district will then place each individual employee, based on their current hourly rate of pay, within their respective salary range. New employees will be placed within their respective salary range as determined by the requirements of the job and at the discretion of human resources.

Subd. 3. During the duration of this Agreement, advancement on any salary schedule shall be subject to the terms of the Agreement. In the event a successor Agreement is not entered into prior to the expiration of this Agreement, an Employee shall be compensated according to their current rate until a successor Agreement is entered into.

Section 3. Salary Enhancement: A 3% increase to Hourly Technical Employee's base salary in year 1 of the contract shall be effective July 1, 20222024. A 2% increase to the base salary in year 2 of the contract shall be effective July 1, 20232025. Current employees may be able to move beyond the range.

Section 4. Salary AdvancementPay for Performance Stipend: Effective July 1, 2020, Hourly Technical staff will have an annual performance evaluation. Effective July 1, 20212024, advancement within the salary rangepay for performance stipend will be based on performance measures relating to job performance from the previous school year's performance evaluation. Pay for performance will be paid as a stipend based on performance level and base salary. An employee must complete at least 120 days of paid service during a contract year to qualify for salary advancement. Current employees will be able to move beyond the range.

- -Employees who work less than 120 days of paid service do not qualify for the pay for performance stipend.
- Employees who complete at least 120 days of paid service, but less than their contracted year, will receive a prorated pay for performance stipend.
- Employees who complete their contracted year (including FMLA and/or ADA qualified leaves) will receive the full pay for performance stipend.

Performance evaluations must be completed and turned into Human Resources by May 31st in order for the stipend to be paid on the July 20th paycheck. If completed after May 31st the stipend payout will be within 3 pay periods.

Subd. 1. ~~Salary Advancement~~Pay for Performance Amounts: The following ~~salary advancement~~pay for performance amounts will be available:

Exemplary ~~Performance~~:	2.3%
~~Meets Performance Standard~~Accomplished:	1.4%
Developing:	0.7%
~~Needs Development~~Unsatisfactory:	0%~~No Salary advancement~~

These ~~salary advancement~~pay for performance amounts shall be effective for length of the current bargaining agreement.

Subd. 2. Alternative ~~Salary Advancement~~Pay for Performance Amounts: The school board shall set financial parameters for contract negotiations. These financial parameters relating to salary shall be used to determine the amount of ~~salary advancement~~pay for performance if it is to be less than the amounts specified in Subd. 1 above. ~~Current employees will be able to move beyond the range.~~

Based on these parameters set by the school board, ~~salary advancement~~pay for performance will be as follows:

Exemplary ~~performance~~:	An amount equal to 0- 2.3%
~~Meets Performance Standard~~Accomplished:	An amount equal to 0- 1.4%
Developing:	An amount equal to 0- 0.7%
~~Needs development~~Unsatisfactory:	No ~~Salary advancement~~pay for performance stipend

Section 5. Additional Compensation: Employees may be pre-approved for payment at the pro rata hourly rate for work associated with programs, special events, and activities that exceed normal duties.

Subd. 1. Exception: Employees who provide interpretation/translation services for the district outside of programs or duties comprised within the work year shall be paid at the district rate relating to interpretation/translation services, rather than the pro-rata rate.

Section 6. Professional Responsibilities: Normal duties include meetings called by principals, department coordinators, and district administrators, which may necessitate a longer day or week. Moreover, an important function of an employee is to work with students, families, and community members and to accomplish this, a longer day or week may be necessary.

Section 7. Certification: The following rates will be paid for the certificates listed below. Only those certifications that will enhance the employee's job performance as evidenced by the supervisor's approval on the certification request form will be eligible for this additional amount. An employee may only receive additional pay for one certificate. A current copy of the certificate must be on file in human resources to be eligible.

Certificate	Rate Per Hour
A-Plus (A+)	$ 0.24
School Nutrition Certification Level ~~3~~1	~~$ 0.24~~$ 0.36
School Nutrition Certification Level 2	$0.43
School Nutrition Certification Level 3	$0.90
School Nutrition Certification Level 4	$1.10
School Nutrition SNS Credential	$1.25

Effective July 1, 2014, only employees who currently have the A+ certificate will receive this rate of pay. Employees that obtain the A+ certificate after July 1, 2014, will not be paid an additional amount.

Section 8. Work Year:

Subd. 1. Class 1, 2, 3, 4, 5~~, 6~~: Employees working 40 hours per week, 52 weeks, less 12 paid holidays that fall within their work year and scheduled vacation.

Subd. 2. Class 3: Employees working 40 hours per week, 219 days less nine paid holidays.

Subd. 3. ~~Classes A and B~~Laundry Workers, Water Safety Instructors, and Family Services Assistants: Employees will normally work student contact days, unless otherwise noted by program needs. Additional days may be added by the supervisor upon mutual consent.

Section 9. Hours

Subd. 1. Class 1, 2, 3, 4, 5~~, 6~~ employees are normally required to work a minimum of eight hours a day. The scheduled hours may be adjusted to meet the needs of an employee's department, with the approval of human resources. A 30-minute unpaid lunch period is not a part of the eight-hour workday. Hours worked beyond the 40-hour week will be paid at time and one-half. Such work performed on Sunday or school district identified holidays (including emergency work on a Saturday of the holiday weekend) will be paid at double time. All overtime work must be authorized in advance by the supervisor.

Subd. 2. ~~Class A employees~~Laundry Workers are normally required to work a 20-hour week. The scheduled hours may be adjusted to meet the needs of a particular work site, with the approval of the supervisor.

Subd. 3. ~~Class B~~Water Safety Instructors and Family Services Assistant employees are normally required to work a 30-hour week. The scheduled hours may be adjusted to meet the needs of a particular program, with the approval of the supervisor.

Subd. 4. Compensatory time off in lieu of monetary compensation for overtime will be applied at the rate of one and one-half hours of compensatory time for each hour of overtime worked. Compensatory time earned on Sunday or school district identified holidays (including emergency work on a Saturday of the holiday weekend) will be applied at double time. All compensatory time must be authorized in advance by the supervisor and recorded on the approved compensatory time sheet within the pay period earned. Compensatory time must be used within the fiscal year, ending June 30. The choice of overtime pay or compensatory time off will be with the prior approval of and at the discretion of the supervisor.

Section 10. **Emergency Call Back (**Class 1, 2, 3, 4, 5~~, 6~~**):** A minimum of two hours computed on a time and one-half basis will be paid or provided as compensatory time off to each employee when recalled to work on an emergency basis as authorized by the supervisor.

Section 11. Holidays: 12-month employees will have 12 paid holidays that fall within their work year. Any of the holidays that fall within a 12-month employee's vacation period will not count as a vacation day. 10 ½ month, Class 1, 2, 3, 4, 5~~, 6~~ employees will be granted nine paid holidays that fall within their work year. ~~Class A employees~~Laundry Workers regularly scheduled to work 10½ hours or more per week will be granted six paid holidays. Holidays will be determined by the school board prior to July 1st each year. ~~Class B~~Water Safety Instructors and Family Services Assistant employees regularly scheduled to 10 1/2 hours or more per week will be granted seven paid holidays as determined by the school board prior to July 1st each year.

Section 12. Vacation Allowance: 12-month employees working 52 weeks per year, calculated at eight hours a day, or prorated for those working less than eight hours, will be granted vacation as follows:

Years of Employment	Annual Vacation Credit
0 – 4	80 hours
5 – 10	120 hours
11	128 hours
12	136 hours
13	144 hours

14	152 hours
15	160 hours
19	200 hours

The accrual levels referenced above shall change on July 1st of the fiscal year in which the employee is scheduled to reach the requisite years of service.

Conditions for Vacation Allowance:

a) An employee shall be credited vacation days on July 1st each year, provided that in the case of voluntary separation or removal for cause of an employee to whom vacation has been advanced in excess of that accumulated, the employee is required to refund the amount paid for the period of such excess.

b) It is expected that vacation time earned as of June 30th in a fiscal year will be used prior to July 1st of the following fiscal year. Effective June 30, 2016, the maximum amount of vacation an employee may have as a balance as of June 30th of any year will be 200 hours.

c) Vacation must be scheduled and approved in advance with the employee's supervisor.

d) An employee resigning prior to an earned vacation period (anniversary date through June 30~~, 2009~~) is entitled to a pro rata share of vacation time or vacation pay earned upon proper submission to the employer of at least two weeks' notice of proposed termination date. The final payout of vacation time shall be limited to a maximum of 200 hours. Failure on the part of the employee to give proper notice will constitute forfeiture of this provision.

e) Illnesses sustained while an employee is on a scheduled vacation shall be considered as vacation days. Holidays occurring while an employee is on a scheduled vacation shall be counted as holidays and shall not reduce an employee's accumulated vacation benefit.

f) Hourly Technical personnel who are eligible for vacation allowance will be credited with actual years of past work experience as an employee of the school district from part-time and/or full-time positions that did not provide for a vacation allowance. Human resources may also consider job-related work experience outside of the school district when computing initial vacation allowances. Computation for eligible past work experience will be based on 2,080 hours for each year of credit to be given on the vacation schedule. A maximum of three weeks' vacation (five years of eligible past work experience) will be attained through this provision.

g) Vacation may be used in hourly increments.

Section 13. Emergency Closing: If school starts late or is closed early due to inclement weather or other emergency situations, employees will be paid for their normal work assignment for that day. On such days, the work assignment will be determined by the immediate supervisor.

In the event school is cancelled due to inclement weather or other emergency situations, employees will be paid for up to three days, per school year, for their normal work assignment. This provision will apply for full days only when school has been cancelled prior to the opening of the normal school day.

The superintendent reserves the right to require that employees report to work for any school closing. Employees will receive their normal compensation for that day and no additional compensation.

In the event an employee was scheduled to take a single sick day, personal leave day, bereavement day or vacation day that coincides with an emergency school closing day the employee will not be charged for their scheduled sick day, personal leave day, bereavement day or vacation day. If the employee was scheduled to take a series (two or more) of connected sick days, personal leave days, bereavement leave days or vacation days and one of those connected days falls on the emergency school closing day, the employee will be charged for the day(s) that coincides with the emergency school closing day(s).

Section 14. Probationary Period:

Subd. 1. New employees in this unit will be considered probationary employees until June 30th if they have completed at least 120 workdays of employment. If a school year ends prior to a probationary employee serving at least 120 workdays, such employee shall be on probation for the following school year, ending June 30th. During this time they may be transferred, discharged or laid off. Upon completion of the probationary period, the employee will establish continuing employee status unless otherwise notified in writing by the employer prior to that date. Probationary employees will be evaluated by their immediate supervisor.

Section 15. Seniority/Job Elimination for Class 1, 2, 3, 4, 5~~, 6~~:

Subd. 1. Effective July 1, 2017, an employee that is on a performance improvement plan may not displace another employee, subject to the following conditions:

a. Through the meet and confer process, it has been agreed that the employee performance improvement process has been followed.

b. That the employee was placed on a performance improvement plan by December 1st, which outlines a plan for professional growth and support.

c. Effective July 1, 2020, an employee that has been suspended in the last 2 years may not displace another employee.

d. In the event of job elimination or layoff, an employee not on a performance improvement plan as outlined above, will have the right to accept layoff or, if qualified, choose to displace the least senior employee in the same job title. If the position eliminated is a single incumbent, or if the person serving in the eliminated position is the least senior in the job title, the employee will have the right to accept layoff or, if qualified and senior, choose to displace the least senior employee in the same classification with like employment status. If there are no employees in the same classification with like status, the employee may displace the least senior employee in a lower classification with like status. If there is no person less senior with like status, the employee may displace the least senior employee in the same classification of lower employment status. If the employee is on a performance improvement plan, they will be terminated.

e. The displaced person will then have the right to accept layoff or to use the above procedure to find a position. The process will continue until no more jobs are available or until an employee accepts layoff.

f. Employment status increases the length of an employee's work year. In determining like status, 219 workdays will not be viewed as equal to 260 workdays.

g. In all cases of displacement, the remaining employees must be more senior and qualified, as determined by the employer, to perform the duties of the new position assumed.

h. Full-time employees may bump full-time or part-time employees with less seniority, but part-time employees may not bump full-time employees.

i. An employee who assumes a new position as a result of the bumping procedure assumes the wage schedule which applies to the new position.

j. If the employee wishes to exercise bumping rights, the employee must provide written notice to human resources within three working days of the notice of layoff stating their intent to exercise bumping rights.

Subd. 2. For a period of two years from the date of layoff, if any opening occurs in the school district, the laid off or bumped employee who is most qualified as determined by the district will be recalled if the position is at or lower than the employee's previous pay class and if the employee is qualified for the position. If the employee fails to report to work upon two weeks' notice of recall, this will cause the employee to lose all recall rights.

Subd. 3. For purposes of this section, an employee who suffers a reduction in hours which results in loss of eligibility for benefits (insurance or holiday/vacation) will be considered as having suffered a job elimination and will be entitled to exercise displacement rights as outlined above.

Subd. 4. Seniority List: Seniority starts with the first day of work for the school district in this unit. If the starting date is the same, seniority will be determined by the affected employees drawing random lots. No determination of seniority by random method need be done until such time as relative seniority becomes a relevant issue. A seniority list will be posted each year during the month of October.

Subd. 5. Loss of Seniority: An employee who is properly discharged or resigns, or who has been laid off for a period of 24 months without being recalled, or who fails to report to work upon two weeks' notice of recall, will forfeit all seniority rights.

Section 16. Job Elimination for ~~Class A and B~~Laundry Workers, Water Safety Instructors and Family Services Assistants: ~~Employees in Class A and B i~~In the event of job elimination requiring layoff, employee(s) terminated will be at the discretion of the program supervisor based on performance and programmatic needs of the system.

Section 17. Retirement Savings Plans: In accordance with Section 403(b) of the Internal Revenue Code, the school board will match the contribution of an eligible employee according to the following schedules towards an approved 403(b) retirement savings plan. The plan must meet the school district's guidelines for approval. These contributions shall be paid in equal increments in accordance with the payroll schedule and as described in Subd. 1 of this Section.

Subd. 1. District Annual Match – Effective July 1, 2014: The school district's match of an eligible employee's contribution will be the amount listed below:

	Maximum District Annual Match Amount
Employees are eligible in Class 1, 2, 3, 4, 5~~, 6~~, beginning at Step 3 for employees whose service began prior to July 1, 1998:	$840* (The district will match up to $35.00 per paycheck up to a maximum of $840 per year.)
Employees are eligible in Class 1, 2, 3, 4, 5~~, 6~~, whose service began after July 1, 1998:	$1080* (The district will match up to $45.00 per paycheck up to a maximum of $1080 per year)

*Employees may choose to defer more than the district annual match amount. Federal law determines the maximum amount an individual can contribute annually.

Section 18. Retirement Incentive Pay:

Subd. 1. Eligibility: Class 1, 2, 3, 4, 5~~, 6~~, employees who have completed at least 15 years of continuous employment service**,** in any capacity with the school district**,** and who are at least 50 years of age will be eligible for retirement incentive pay pursuant to the provisions of this section upon submission of a written resignation accepted by the school district.

Subd. 2. Exclusion: This Section will apply only to employees whose service has been full-time as defined by these terms and conditions of employment and whose service began prior to July 1, 1998. For employees whose employment began after this date, the provisions of this section will not be applicable.

Subd. 3. Calculation of Benefit: An employee will be eligible to receive as incentive pay, upon retirement, the amount obtained by multiplying 60% of unused number of sick leave days, but in any event not to exceed 90 days times their daily rate of pay.

Subd. 4. Determination of Daily Rate: In applying these provisions, an employee's daily rate of pay will be the basic daily rate at the time of retirement, as provided in the basic salary schedule for the basic school year and will not include any additional compensation.

Subd. 5. Payment Schedule 50-54: Employees who retire at age 50-54 will not receive the incentive pay until July 20th of the year after they reach age 55. An employee who retires at age 50-54 will receive their incentive pay on July 20th if their birth date is between January 1st and June 30th in the year they reach 55. If their birth date is between July 1st and December 31st, they will receive their incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 and Over: Incentive pay will be paid by the school district in a lump sum at the time of retirement or in annual installments over a time period not to exceed 5 years from the effective date of the retirement at the employee's option**.** Incentive pay for retirement at or after age 55 will be paid by the school district on July 20th of the same year if the retirement date is between January 1st and June 30th. If the retirement date is between July 1st and December 31st, it will require payment on January 20th of the following year.

Subd. 7. Exceptions: Incentive pay will not be granted to any employee who is discharged by the school district.

Section 19. Uniform - Press Person: The school district will furnish new employees with five uniforms. Annually, thereafter, the school district will furnish three replacement uniforms, or the dollar equivalent of, in shirts, pants or smocks. The school district will not incur expenses beyond the cost of three replacement uniforms per Press Person employee.

ARTICLE 5
GROUP INSURANCE

Section 1. Health and Hospitalization Insurance for employees scheduled to work 30, or more hours weekly:

Subd. 1. The selection of insurance carriers and policies will be made by the school district. The Hourly Technical group will be invited to have a representative on the Insurance Advisory Committee.

Subd. 2. Basic Group Health and Hospitalization Plans: The district will contribute up to the following amounts towards the district's Group Health Insurance premiums for each eligible employee. Any portion of the premium that exceeds the district contribution will be paid by the employee and paid by payroll deduction.

Effective July 1, ~~2022~~2024

	Single	Employee +1	Family
High~~*/ Value~~	$~~621.57~~634	$~~966.64~~985.97	$~~1,548.74~~1,579.71
Value	$634.00	$985.97	$1,579.71
HSA Plan	$~~494.64~~514.63	$~~963.07~~1,001.99	$~~1,541.85~~1,604.14

Effective July 1, ~~2023~~2025

	Single	Employee +1	Family
High~~*/ Value~~	$634.00	$985.97	$1,579.71
Value	$634.00	$985.97	$1,579.71
HSA Plan	$~~504.54~~545.51	$~~982.34~~1,062.11	$1~~,572.69~~1,700.39

*The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

Subd. 3. High Deductible Health Plan (HSA Plan) - Contributions to Health Savings Accounts

As recommended by the school district Insurance Advisory Committee, those employees participating in the HSA compatible health plan shall receive the following contributions to a qualifying Health Savings Account (HSA). Contributions will only be made to District approved HSA depository.

- Single HSA Coverage: $200 per month
- Employee+1 Coverage: $400 per month
- Family Coverage: $400 per month

The school district will pay all administrative fees associated with the plan.

Subd. 4. Married Couples in District with Family Coverage: When an employee and their spouse are both employed by the school district and are eligible for the school district's group health

and hospitalization plan, and together employees enroll in the same hospitalization plan, the chosen plan's full premium will be paid by the school district.

Subd. 5. Group Term Life Insurance: The school district will contribute the full ~~premium per year for each $1,000 in coverage toward the~~ premium for group term life insurance for all full-time employees who qualify for, and enroll in, the school district's group term life insurance plan. Full-time employees who qualify and enroll will be covered by group term life insurance in the amount of $50,000. ~~Part~~ Part-time employees who qualify and enroll will be covered by group term life insurance at $20,000.

Subd. 6. Supplemental Group Term Life Insurance: Employees will have the option, subject to the conditions established by the school district's carrier, for group term life insurance as provided in Section 2 Subd. 4, to purchase supplemental group term life insurance in the amounts of $50,000, $75,000, $100,000, $125,000 or $150,000.

In either option the amount will not exceed 3x annual salary. The cost of the supplemental coverage will be borne by the employee and paid by payroll deductions.

Subd. 7. Long-Term Disability Income Protection: The school district shall contribute the full premium for the long-term disability income protection plan for all full-year employees who are regularly scheduled to work 20 hours/week or more who qualify for and enroll in such coverage. This coverage will apply to the base annual salary. See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.

Subd. 8. Dental Insurance (employees in Class 1, 2, 3, 4, 5~~, 6, and B~~ scheduled to work 32 or more hours weekly):

a) Single Coverage: The school district will pay up to $28.00 per month for individual coverage for each employee who qualifies for and enrolls in the school district's group dental insurance plan. Any additional cost of the premium will be borne by the employee and paid by payroll deduction.

b) Family/Dependent Coverage: The premium cost of the family/dependent coverage for each employee who qualifies for and enrolls in the school district's group dental insurance plan and who qualifies for family/ dependent coverage will be paid in total by the employee and paid by payroll deduction minus the school district's contribution for single coverage. Whether the school district offers family/dependent coverage is subject to the conditions established by the carriers.

Section 2. Eligibility: Full-time employees are eligible for group insurance. Those employees working a minimum of 30 or more hours per week will be eligible for group insurance. Qualifications include those established by the school district and the carrier of the coverage. Part-time employees, employees working a minimum of 15 hours but less than 30 hours per week, qualify only for the school district's basic health and hospitalization plan.

Section 3. Enrollment: All employees qualifying will enroll for such coverage in accordance with the procedures established by the school district. Employees will be allowed to waive health coverage in the district's health plan upon sufficient proof that the employee has obtained group health coverage through another source (e.g., a spouse, etc.) The human resources department shall determine the basis for sufficient documentation of group coverage from another source. If an employee waives health coverage under this Section, the employee will not receive any District contribution for health insurance benefits.

Section 4. Claims Against the School District: It is understood that the school district's obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim will be made against the school district as a result of a denial of insurance benefits by an insurance carrier.

Section 5. Duration of Insurance Contribution: An employee is eligible for school district contributions as provided in this Article as long as the employee is employed by the school district. Upon termination of employment, all school district participation and contribution will cease, effective on the last working day of the month in which employment terminates.

Section 6. Insurance Program Eligibility in the Event of Retirement: An employee who retires prior to age sixty-five (65) is eligible to participate in the health/hospitalization and dental plans but must pay the entire premium for the plans selected. The right to continue participation in such plans, however, will be in accordance with conditions of the carrier and/or until they qualify for coverage under another program.

Section 7. Section 125 Flexible Spending Plan: The school district will provide a Section 125 Flexible Spending Plan (FSA) under the Internal Revenue code for all employees.

Subd. 1. Description: The Section 125 Flexible Spending Plan (FSA) offered by the school district is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes.

The plan year will be determined by the school board. There are three components to the plan:

1. District-provided health insurance premium deduction with pre-tax dollars
2. Dependent care reimbursement account
3. Medical expense reimbursement account

ARTICLE 6
LEAVES OF ABSENCE

Section 1. Eligibility for Leaves and Absences: Only employees who are scheduled to work 20 hours or more per week are eligible for leave and absence benefits.

Section 2. Sick Leave:

Subd. 1. Earn: All full-time full year employees will accrue sick leave at the rate of eight hours per month of employment, time will be pro-rated for part-time school year employees.

Subd. 2. Accumulation: Unused sick leave days may accumulate to an unlimited number of hours per employee. Such accrual will be non-retroactive. If an employee is discontinued and has used more sick leave than entitled to, such excess amount will be deducted from the last paycheck.

Subd. 3. Use: Sick leave with pay will be allowed by the school district whenever an employee's absence is found to have been due to illness which prevented attendance at work and performance of duties on that day or days, provided that the employee has unused sick leave at the time of such absence. If an employee wishes to take leave in less than one-hour increments, please email the HR leave specialist and they will enter the time off into absence management.

Subd. 4. Use – Pregnancy: An employee may utilize available sick leave, subject to the provisions of this Section and Section ~~4~~ 6 hereof, for periods of disability relating to pregnancy, miscarriage, and abortion or childbirth. Such an employee will notify human resources in writing, no later than the end of the sixth month of pregnancy, indicating her intention to utilize sick leave, and at such time will provide a licensed medical provider's statement indicating the estimated date of delivery of the child and estimated time of confinement. The definition of disability will be as reasonably determined by a licensed medical provider.

Subd. 5. Medical Verification: If there is a question as to the eligibility of an employee for sick leave, the school district reserves the right to verify the illness. If a medical certificate will be required, the employee will be so advised by the school district.

Subd. 6. Deduction: Sick leave allowed will be deducted from the employee's accrued sick leave days.

Subd. 7. Approval: Sick leave pay will be approved only upon submission of a timely request in accordance with District procedure and subject to available balance.

Subd. 8. Excess Use and Payroll Deduction: Any days used in excess of the number of days of sick leave accrued will be deducted from the employee's salary for the pay period during which the absence not covered by sick leave occurred.

Subd. 9. Utilization of Sick Leave Benefits During Absences Covered by Workers' Compensation and/or Long-Term Disability:

a) Upon the request of an employee who is absent from work as a result of a compensable injury under the provisions of the Workers' Compensation Act and/or an absence covered by the school district's long-term disability insurance, the school district will pay the difference between the compensation received by the employee pursuant to the Workers' Compensation Act and/or LTD and the employee's base rate of pay to the extent of the employee's earned accrual of sick leave.

b) A deduction will be made from the employee's accrued sick leave according to the pro rata portion of days of sick leave which is used to supplement Workers' Compensation and/or LTD payments.

c) Such payment will be paid by the school district to the employee only during the period of disability.

d) In no event will the additional compensation paid to the employee by virtue of sick leave pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the base compensation of the employee.

e) An employee who is absent from work due to an injury compensable under the Workers' Compensation Act and/or an absence qualifying the employee for LTD payments who elects to receive sick leave pursuant to these terms and conditions of employment will submit the Workers' Compensation check and/or LTD payment, endorsed to the school district, prior to receiving payment from the school district for this absence.

Section 3. Family Illness:

Subd. 1. Use: Employees may be granted up to a maximum of ten days absence per year, upon approval of human resources, for illness in the employee's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian, and any other relative or non-relative who stands in the same relationship with the employee. These days will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary reduction based on the employee's daily rate of pay.

~~*M.S. 181.940 defines "child as an individual under 18 years of age or an individual under age 20 who is still attending secondary school." Article VI, Section 1, Subd. 3.b. applies in the event of minor child illness.*~~

Section 4. Bereavement Leave:

Subd. 1. Use – Immediate Family: Employees will be granted up to five days for absence due to death of each member of the employee's or spouse's immediate family. The immediate family

will include parent, sister, brother, spouse, son, daughter, grandparent, grandchild, son-in-law, daughter-in-law, guardian, and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary reduction based on the employee's daily rate of pay. Additional absence, but not to exceed five additional days, may be granted.

Subd. 2. Use – Not Immediate Family: Absence due to the death of a person not listed in Subd. 1 will be limited to one day per occurrence. Such absence will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary reduction based on the employee's daily rate of pay.

Section 5. Personal Leave:

Subd. 1. Purpose: Employees will be credited one personal leave day per year, accumulative to five days. Personal leave may be used for activities requiring the employee's personal attention not covered under other provisions of these terms and conditions of employment.

Subd. 2. Request: Requests for personal leave must be made in writing to the supervisor and human resources at least three days in advance of the leave, except in event of emergencies. The request need not state the reason for the personal leave day. The day(s) will not be deducted from sick leave.

Subd. 3. Limit: Human resources reserves the right to refuse to grant such leave if, under the circumstances, human resources determines that such leave will not be granted. At no time will more than 2% of the employees covered by these terms and conditions of employment be granted personal leave.

Section 6. Child Care/Adoption Leave:

Subd. 1. Purpose: An employee, upon request, may be granted a leave for the purpose of childcare of a newborn child or for the adoption of a child. The employee will be required to concurrently take a leave pursuant to the Family/Medical Leave Act (FMLA). This leave will be granted to one parent of a newborn or adopted child provided such parent is caring for the child. Employees may be granted partial leaves of absence appropriate to the job assignment.

Subd. 2. Request: An employee making application for childcare leave will inform human resources in writing of the intention to take the leave at least three calendar months before commencement of the intended leave. For an adoption leave, the employee will inform human resources in writing at the earliest opportunity of the intention to take the leave.

Subd. 3. Use of Sick Leave for Pregnancy: If the reason for the leave is occasioned by pregnancy, an employee may utilize sick leave pursuant to the sick leave provisions of this Article during a

period of physical disability. A pregnant employee will also provide at the time of the leave application, a statement from her licensed physician indicating the expected date of delivery.

Subd. 4. Use of Sick Leave for Adoption: An employee may request to use up to 30 days of accumulated sick leave for adoption to assist in preparation and legal reasons of the adoption, as well as necessary travel and initial adjustment of the child. These days need not be taken consecutively.

Subd. 5. Date of Leave: The effective beginning date of a childcare/adoption leave and its duration will be determined by mutual consent between the employee and human resources. In determining the date of the commencement and duration of the leave, human resources will review each case on its individual merits taking into consideration the following:

a) The continuity of the instructional program for students. The commencement of the leave should normally coincide with some natural break in the school year, e.g., winter vacation, spring vacation, end of a grading period, the end of the school year, or the like.

b) The request of the employee.

c) The specific employment duties of the employee involved.

d) The health and welfare of the employee, unborn child or adopted child.

e) The recommendation of the employee's licensed medical provider.

Subd. 6. Duration: In making a determination concerning the commencement and duration of a childcare/adoption leave, the school board will not in any event be required to:

a) Grant any leave of more than 12 months in duration.

b) Permit the employee to return to their employment prior to the date designated in the request for the leave, unless by mutual agreement of the employee and human resources.

Subd. 7. Approval of Leave: If the employee complies with all provisions of this Section and a leave is granted by the school board, the employee will be notified in writing.

Subd. 8. Termination of Leave: Interruption of pregnancy will terminate the leave. Human resources may require in such cases 45 days' notice to return.

Subd. 9. Reinstatement: An employee returning from childcare/adoption leave will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a) The position has not been abolished.

b) The employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. 10. Failure to Return: Failure of the employee to return pursuant to the date determined in this Section will constitute grounds for termination by the school district unless the school district and the employee mutually agree to an extension of the leave.

Subd. 11. Probationary Period: The parties agree that the applicable periods of probation for Hourly Technical employees are intended to be periods of actual service enabling the school district to have an opportunity to evaluate an employee's performance. The parties agree, therefore, that periods of time for which the employee is on childcare/adoption leave will not be counted in determining the completion of the probationary period.

Subd. 12. Salary: Any childcare/adoption leave of absence granted under this Section will be a leave without pay except as provided in Section ~~1~~ 2 of this Article.

Subd. 13. Insurance: An employee on childcare/adoption leave of absence is eligible to participate in group insurance programs if permitted under the insurance policy provisions but will pay the entire premium for such programs as the employee wishes to retain, following FMLA.

Subd. 14. Notification to Return: An employee on childcare/adoption leave of absence will be sent a Notification of Assignment from human resources according to the following schedule:

a) When the return date of the leave is intended to coincide with the opening of school, notification will be given by April 1st.

b) At least 60 days prior to the specified return of the leave when such date falls at any other time during the school year.

Subd. 15. Failure to Return Contract: The employee will lose all re-employment rights if the employee refuses or fails to return the contract within ten days.

Section 7. Long-Term Leave:

Subd 1. Eligibility: Employees with a minimum of three years of experience in the school district may apply for an unpaid leave of absence once during their school district employment. Additional leaves may be granted at the discretion of human resources for health reasons and election to political office.

Subd. 2. Duration: Leave may be granted for a period of time not to exceed one year.

Subd. 3. Insurance: An employee on an approved long-term leave is eligible to continue participating, at their own expense, in the health or dental insurance programs of the school district. This participation will be subject to the conditions prescribed by the insurance carrier.

Subd. 4. Benefit Accrual: An employee on approved leave will retain accrued benefits as of the beginning date of the leave. No benefits will accrue during the period the employee is on leave.

Subd. 5. Purpose: Consideration for granting long-term leaves will be given for:

Education	Health
Retraining or Career Change	Election to Political Office
Approved Travel	Family Issues

Subd. 6. Request: Request for leaves must be made at least 30 days in advance and submitted to the administrator in charge for recommendation. Final approval will be made by human resources. The number of staff on approved leave in any school year will not exceed one person from the employee group covered by these terms and conditions of employment.

Subd. 7. Reinstatement: An employee returning from long term leave for Education, Approved Travel, Family Reasons, Retraining or Career Change reasons will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position is vacant.

b. That the position has not been abolished.

c. That the employee is not physically or mentally disabled from performing the essential duties of such position.

An employee returning from long term leave for health or election to political office reasons will be re-employed in the position occupied prior to the leave, subject to the follow conditions:

a. That the position has not been abolished
b. That the employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. 8. Failure to Return Notice: The employee will lose all re-employment rights if they refuse or fail~~s~~ to return the notice within 10 days of receipt.

Section 8. Short-Term Leaves (Ten Days or Less):

Subd. 1. Salary: Short-term leave will be without pay.

Subd. 2. Duration: Short-term leave may be granted for not more than ten working days during the period of these terms and conditions of employment.

Subd. 3. Request: Request for short-term leave will be made five days in advance except in the case of emergencies. The request will clearly state the reason for the leave.

Any special conditions or arrangements established by the administrator for short-term leave will be in writing to the individual requesting the leave. All conditions established must be met to be eligible for the leave.

Subd. 4. Approval: Short-term leave may be granted only in extraordinary circumstances once all other paid vacation and personal leave has been exhausted and must be approved by human resources.

Subd. 5. Eligibility: Short-term leave will normally be available no more than once every year of these terms and conditions of employment.

Subd. 6. Limit: The number of staff on short-term approved leave at any given time will not exceed one person from the total employee staff covered by these terms and conditions of employment.

Section 9. Jury Duty: An employee summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to ~~school~~ School ~~district~~District: ~~Notice to District:~~ Employees who receive a summons ~~for jury service~~ are to ~~send a PF22 and a copy of the summons to~~ call and/or email the Human Resources Attendance Specialist and their supervisor immediately to notify them of the proposed dates of service. ~~Instructions for entering absences and finding a substitute will be given once the summons is received by the Attendance Specialist.~~

Subd. 2. Remittance of Stipend: ~~Remittance of Stipend:~~ Employees who receive a stipend for jury ~~service~~ duty ~~will need~~are to reimburse the School ~~district~~ District for the amount received, minus the mileage allowance if they were on jury duty during the workday.~~pier diem amount only. Typically, this is $20 per day.~~

Subd. 3. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. ~~3~~4. Pay: Employees will have no loss of pay as a result of ~~being summoned for~~ jury ~~service~~ duty if the provisions of Subds. 1 ~~and 2.~~ through 3~~of this section~~ are ~~completed~~met. ~~Failure to do so will result in the deduction of pay for the day(s) of work missed.~~

Section 10. Religious Leave: Hourly Technical personnel may be granted up to three days of religious leave. Hourly Technical personnel must make application, including a brief summary of

detail of the request, to human resources at least three days prior to the religious leave. ~~human~~Human resources will notify the employee's supervisor to make the necessary arrangements allowing the employee to make up the days at some other prearranged time. However, an employee may utilize provisions outlined in Section ~~4~~5, Personal Leave, or Section ~~1~~2, Sick Leave, or Article ~~IV~~4, Section ~~7~~12, Vacation, if so desired. If the employee chooses none of the options as outlined herein, the leave will be granted with full loss of pay.

ARTICLE 7
GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" will mean an allegation by an employee regarding a dispute or disagreement between the employee and the school district as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in these terms and conditions of employment.

Section 2. Representative: The employee, supervisor, or school board may be represented during any step of the procedure by member or agent of the designated unit to act in the employee's behalf.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in these terms and conditions of employment may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure will refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run will not be included. The last day of the period so computed will be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing and Postmark: The filing or services of any notice or document herein will be timely if it bears a postmark of the United States mail within the time period.

Section 4. Time Limitation and Waiver: Grievances will not be valid for consideration unless the grievance is submitted in writing to the school board's designee, setting forth the facts and the specific provision of these terms and conditions of employment allegedly violated and the particular relief sought within 20 days after the date the event giving rise to the grievance occurred. Failure to file any grievance within such period will be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereafter provided will constitute a waiver of the grievance. An effort will first be made to adjust an alleged grievance informally between the employee and the school board's designee.

Section 5. Adjustment of Grievance: The school board and the employee will attempt to adjust all grievances which may arise during the course of employment of any employee within the school district in the following manner:

Subd. 1. Informal Discussions: Informal discussions will take place between the grievant and their supervisor. Through these discussions the parties will attempt to resolve the problem.

Subd. 2. Level 1: If the grievance is not resolved through informal discussions, the employee may submit the item in writing to human resources. ~~human~~Human resources will give a written decision on the grievance to the parties involved within ten days after receipt of the written grievance.

Subd. 3. Level 2: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the superintendent, provided such appeal is made in writing within five days after receipt of the decision in Level 1.

If a grievance is properly appealed to the superintendent, the superintendent or designee will set a time to meet regarding the grievance within 15 days after receipt of the appeal. Within 10 days after the meeting, the superintendent or designee will issue a decision in writing to the parties involved.

Subd. 4. Level 3: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the school board, provided such appeal is made in writing within five days after receipt of the decision in Level 2. If a grievance is properly appealed to the school board, the school board will set a time to hear the grievance within 20 days after receipt of the appeal. Within 20 days after the meeting, the school board will issue its decision in writing to the parties involved. At the option of the school board, a committee or representative(s) of the school board may be designated by the school board to hear the appeal at this level and report its findings and recommendations to the school board. The school board will then render its decision.

Section 6. School Board Review: The school board reserves the right to review any decision issued under Level 1 or Level 2 of this procedure provided the school board or its representative notifies the parties of its intention to review within 10 days after the decision has been rendered. In the event the school board reviews a grievance under this section, the school board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the school board or its representative to issue a decision within the time periods provided herein will constitute a denial of the grievance and the employee may appeal it to the next level.

Section 8. Reprisals: No reprisals of any kind will be taken by the school board or by any member of the administration against any person or any other participants in the procedure by reason of

such participation. Nothing herein will be construed to limit, impair, or affect the rights of any employee as provided in state statutes.

Section 9. Election of Remedies and Waiver: A party instituting any action, proceeding or complaint in a federal or state court of law, or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under these terms and conditions of employment, will immediately thereupon waive any and all rights to pursue a grievance under this Article. Upon instituting a proceeding in another forum as outlined herein, the employee will waive their right to initiate a grievance pursuant to this Article or, if the grievance is pending in the grievance procedure, the right to pursue it further will be immediately waived.

ARTICLE 8
DURATION

Section 1. Term of Agreement: These terms and conditions of employment will run from July 1, ~~2022~~2024, through June 30, ~~2024~~2026, and thereafter until modifications are adopted by the school board.

Section 2. Effect: These terms and conditions of employment constitute the full and complete agreement between the school board and the Hourly Technical employees of Independent School District 279. The provisions herein relating to terms and conditions of employment supersede any and all prior policies, resolutions, practices, rules or regulations concerning terms and conditions of employment of personnel covered by these terms and conditions of employment.

Section 3. Severability: The provisions of these terms and conditions of employment will be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it will not affect any other provisions of these terms and conditions of employment or the application of any provision thereof.

MEMORANDUM OF UNDERSTANDING

BETWEEN

OSSEO AREA SCHOOLS ISD 279

and

HOURLY TECHNICAL PERSONNELL

TOPIC	**PAGE**
• Severance Pay	24
• Limits to Long-Term Disability Coverage	25

Severance Pay

EFFECTIVE DATES: July 1, ~~2022~~ 2024 – June 30, ~~2024~~2026

AGREEMENT:

Subject to the limitations listed below, the school district will contribute severance pay to eligible employees in Class 1, 2, 3, 4, and 5~~, and 6~~ as follows:

- Post Retirement Arrangement Plan – 100% of severance

  Employees who are exempted from participating in the Post-Retirement Health Arrangement Plan, as per IRS guidelines, must contribute 100% of severance into the Special Pay Deferral Plan.

- Special Pay Deferral Plan (403(b)) – The balance of severance pay

  The district's annual contribution into the retiree's Special Pay Deferral Plan account must not exceed the IRS contribution limit during any given year. Any remaining balance will be paid into the Special Pay Deferral Plan in future consecutive fiscal years to the extent allowable by the IRS.

All school district payments will be made according to the timeline and payment schedule as provided in the Terms and Conditions of Employment.

This is the full and complete agreement of the parties on this issue. There are no other oral or implied agreements.

This agreement does not set any precedent for any future issue.

Limits to Long-Term Disability Coverage

TOPIC: Limits to Long-Term Disability Insurance Coverage

EFFECTIVE DATE: Upon ratification

The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area school district, approval of the Insurance Advisory Committee and approval by the school board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or school board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article ~~VIII~~5, Section ~~3~~1, Subd. ~~4~~7.~~school district~~

Memo

To: School Board Members

From: Lisa Chang, Director, Labor Relations
Yvonne Shorts Lind, Executive Director, Human Resources

Date: November 19, 2024

Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Management I-M, July 1, 2023 – June 30, 2025

Recommendation:

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Management I-M, effective July 1, 2023, through June 30, 2025.

Background:

Management I-M is a group of fifty-eight (58) employees that serve in a variety of management positions throughout our system.

The agreement contains some language changes to reflect current District practices. In addition, changes have been made to the Compensation and Conditions, Group Insurance, Leaves of Absence, and Memorandum of Understanding sections of the terms and conditions of employment.

In the Recognition of Exclusive Representative and Definitions sections, language was revised to schedule regular monthly meetings during the school year to discuss issues of concern. Language was also revised to include Minnesota Statute language on the definition of a supervisory employee.

In the Compensation and Conditions section of the collective bargaining agreement, employees will receive a 5.0% increase to base salary in year 1 and a 3.0% increase to base salary in year 2. Titles were updated to reflect current positions and salary ranges were increased by 9.3% on minimum and maximum. In addition, Salary Advancement has been changed to Pay for Performance and will be paid as a stipend instead of adding onto the base salary. Employees have been changed from 225 workdays to 260/261 workdays. Employees will receive 12 paid holidays. Language was also added providing an option for employees to work on some district designated holidays with supervisor approval.

In the Deferred compensation section, district contribution was increased from $2,000 to $4,000 annually beginning July 1, 2024.

In the Group Insurance section of the collective bargaining agreement, employees will receive District contributions to health insurance up to the following amounts:

7/1/2023-6/30/2024	High Plan	Value Plan	HSA Plan
Single	$621.58	$621.58	$480.51
Employee +1	$966.64	$966.64	$963.07
Family	$1,548.73	$1,548.73	$1,541.85
7/1/24-6/30/2025	**High Plan**	**Value Plan**	**HSA Plan**
Single	$621.58	$683.74	$538.17
Employee +1	$966.64	$1,063.30	$1,078.64
Family	$1,548.73	$1,703.60	$1,726.87

The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

Effective November 1, 2024, group term life insurance increased from $100,000 to $300,000.

In the Leaves of Absence section, employees will receive 25 vacation days.

The following MOU's were revised or added:

1. MOU addresses retirement incentive calculation based on 225 days.
2. MOU addresses the retirement match for 2024-2025 and employee contribution.
3. MOU was added regarding performance stipend for exemplary employees to be $2,500 or 2.3% of their salary, whichever is greater for performance during school year 2023-2024.
4. MOU established a Labor Management Committee to review Professional Development opportunities for Management I-M employees.
5. MOU established a Labor Management Committee to explore the option of a construction stipend for additional work responsibilities for I-M employees affected by the construction projects.

The salary investment outlined above is consistent with the financial parameters established by the School Board for the 2023-2025 contract negotiation. The two-year agreement results in a 8.91% total package increase. The total additional financial investment is $877,352 over the term of the agreement.

Timeline/Next Steps:

With the ratification of the contract, Human Resources and Payroll will begin the implementation process.

AGREEMENT

on

TERMS AND CONDITIONS OF EMPLOYMENT

between

OSSEO AREA SCHOOLS

ISD 279

INDEPENDENT SCHOOL DISTRICT 279
OSSEO AREA SCHOOLS

and

MANAGEMENT PERSONNEL I-M

Effective Date: July 1, ~~2021~~ 2023 – June 30, ~~2023~~2025

TABLE OF CONTENTS

ARTICLE I – PURPOSE

Section 1. Parties 1

ARTICLE II – RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition 1
Section 2. Appropriate Unit 1
Section 3. Meet and Confer 1

ARTICLE III – DEFINITIONS

Section 1. Terms and Conditions of Employment 1
Section 2. Management Personnel 1
Section 3. Other Terms 1

ARTICLE IV – SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights 2
Section 2. Management Responsibilities 2
Section 3. Effect of Laws, Rules and Regulations 2
Section 4. Reservation of Managerial Rights 2

ARTICLE V – MANAGEMENT PERSONNEL RIGHTS

Section 1. Right to Views 2
Section 2. Right to Join 2
Section 3. Personnel Files 2

ARTICLE VI – COMPENSATION AND CONDITIONS

Section 1. Work Year 3
Section 2. Compensation 3
Section 3. Conditions 5
Section 4. Seniority/Job Elimination 5
Section 5. Retirement Incentive Pay 7
Section 6. Retirement Savings Plan 8

ARTICLE VII – GROUP INSURANCE

Section 1. Eligibility 8
Section 2. Enrollment 8
Section 3. Selection 8
Section 4. Basic Group Health and Hospitalization Plans 8
Section 5. Dental Insurance 9
Section 6. Section 125 Flexible Spending Plan 10
Section 7. Group Term Life Insurance 10
Section 8. Supplemental Group Term Life Insurance 10
Section 9. Long-Term Disability Income Protection 10
Section 10. Claims Against the School District 11

Section 11. Insurance Program Eligibility in the Event of Early Retirement……..11
Section 12. Married Couples in District with Family Coverage……..11

ARTICLE VIII – LEAVES OF ABSENCE

Section 1. Emergency School Closing....11
Section 2. Sick Leave....11
Section 3. Family Illness....12
Section 4. Bereavement Leave....13
Section 5. Jury Duty....13
Section 6. Court Appearances....13

Section 8. Child Care/Adoption Leave....14
Section 9. Long-Term Leave....15
Section 10. Short-Term Leave....16
Section 11. Religious Leave....17
Section 12. Personal Leave....17

ARTICLE IX – GRIEVANCE PROCEDURE

Section 1. Grievance Definition....17
Section 2. Representative....17
Section 3. Definitions and Interpretations....18
Section 4. Time Limitation and Waiver....18
Section 5. Adjustments of Grievance....18
Section 6. School Board Review....19
Section 7. Denial of Grievance....19
Section 8. Arbitration Procedures....19
Section 9. General....20

ARTICLE X – DURATION

Section 1. Term and Reopening Negotiations....20
Section 2. Effect....20
Section 3. Finality....20

MEMORANDUM OF UNDERSTANDING

Early Retirement Incentive....21
Limits to Long-Term Disability Insurance Coverage....22

ARTICLE I
PURPOSE

Section 1. Parties: This Agreement is established by the School Board of Independent School District 279, hereinafter referred to as the School Board, and the Management Personnel Committee, hereinafter referred to as Management I-M, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, to provide the terms and conditions of employment for management personnel during the term of this Agreement.

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with the PELRA, the School Board recognizes the Management I-M as the exclusive representative of management personnel employed by the School Board of Independent School District 279. The Management I-M will have those rights and duties as prescribed by the PELRA and as described in this Agreement.

Section 2. Appropriate Unit: The Management I-M will represent all management personnel of the School District as defined in this Agreement and in the PELRA.

Section 3. Meet and Confer: ~~The representatives of the School Board will meet with Management I-M as needed for the mutual exchange of ideas and to discuss matters that are not terms and conditions of employment.~~Representatives of Management I-M and representatives of the School District shall meet for the purpose of discussing issues of concern to either party. Meetings will be normally scheduled for at least one time per month during the school year. Additional meetings may be scheduled on an as needed basis.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: "Terms and conditions of employment" means the hours of employment, the compensation therefore, including fringe benefits except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, and the School Board's personnel policies affecting working conditions of management personnel. In the case of management personnel, "terms and conditions of employment" does not mean educational policies of the School Board. "Terms and conditions of employment" is subject to the provisions of the PELRA.

Section 2. Management Personnel: ~~Will mean any person employed by the School Board in a management position. The term "management personnel" as used herein will not include Superintendent, Assistant Superintendents, Principals, Assistant Principals, "supervisory employees", or "essential employees", part-time or temporary employees whose services do not exceed the lesser of thirty-five percent (35%) of the normal work week within the bargaining unit or fourteen (14) hours per week, or employees who hold a position that is basically temporary or seasonal in character and is not for more than sixty-seven (67) working days in any calendar year, and emergency employees.~~All Management Personnel in Class I-M employed by Independent School District No. 279 – Osseo, Maple Grove, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, Subd. 14 and defined as supervisory employees within the meaning of Minn. Stat. 179A.03, Subd. 17, excluding all other employees.

Section 3. Other Terms: Terms not defined in this Agreement will have those meanings as defined by the PELRA.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The Management I-M recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the School Board, its overall budget, utilization of technology, the organizational structure and selection, and direction and number of personnel.

Section 2. Management Responsibilities: The Management I-M recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunity for the students of the School District.

Section 3. Effect of Laws, Rules and Regulations: The Management I-M recognizes that all employees covered by this Agreement will perform the services prescribed by the School District and will be governed by School Board policies, rules, regulations, directives and orders which are not inconsistent with the terms and conditions of employment set forth in this Agreement and which are issued by properly designated officials of the School District. Any provision of this Agreement found in violation of any law, rule or regulation thereunder, will be without force or effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of School Board rights and duties will not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressed in this Agreement are reserved to the School Board.

ARTICLE V
MANAGEMENT PERSONNEL RIGHTS

Section 1. Right to Views: Nothing contained in this Agreement will be construed to limit, impair, or affect the right of any employee or their representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full faithful and proper performance of the duties of employment. Nor will it be construed to require any employee to perform labor or services against their will.

Section 2. Right to Join: Employees will have the right to form and join labor or employee organizations and will have the right not to form and not join such organizations. Employees in the unit will have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees with the School Board, as prescribed by the PELRA.

Section 3. Personnel Files:

Subd. 1. Right to Review/Frequency: Upon request by an employee, the School District will provide the employee with an opportunity to review their personnel file. An employee may review their personnel file only once at any time within one year after separation.

Subd. 2. Review: A request will be made to Human Resources. Human Resources will comply with a request pursuant to Subd. 1. of this Section no later than seven (7) working days after receipt of the request and will schedule an appointment for the employee to review their personnel file and will notify the employee of such appointment. All such reviews will take place in Human Resources during its normal hours of operation and a Human Resources employee shall be present when an employee reviews their personnel file.

Subd. 3. Right to Copy: After the review and upon the employee's request, the School District will provide the employee with a copy of the requested record. The School District may not charge a fee for the copy. With respect to employees who are separated from employment, upon the employee's request, the School District will provide a copy of the personnel file to the employee. Providing a copy of the separated employee's personnel file to the employee satisfies the School District's responsibility to allow review as stated in Subd. 1. of this Section.

Subd. 5. Right to Response: The employee may submit for inclusion in their personnel file a written response to any material contained in such file.

Subd. 6. Destruction/Expungement: The School District may destroy or expunge such files as provided by law.

ARTICLE VI
COMPENSATION AND CONDITIONS

Section 1. Work Year: The length of the full work year is ~~225~~ 260/261 workdays ~~(200 days for Student Management Specialists)~~, which includes sick leave, paid holidays, and vacation.

Section 2. Compensation:

Title	Class	Work Days	Salary Range Effective 7-1-~~21~~23 thru 6-30-~~23~~25
District Controller	K-1	260/261	$98,843 / $111,991
Accountant(s):			
~~Business Services~~	~~L-1a~~	~~225~~	~~$78,447 / $90,657~~
~~PK-12 Operations~~	~~L-1a~~	~~225~~	~~$78,447 / $90,657~~
Student Services	L-1a	~~225~~260/261	$~~78,447~~85,743 / $~~90,657~~99,088
Assistant Coordinator(s):			
Facilities Operations	K-1	~~225~~260/261	$~~90,433~~98,843 / $~~102,462~~111,991
Maintenance Services	K-1	~~225~~260/261	$~~90,433~~98,843 / $~~102,462~~111,991
Coordinator(s):			
Community Education	J-1	~~225~~260/261	$~~92,831~~101,464 / $~~105,042~~114,811
District Activities	G-3a	260/261	$117,197 / $139,801
Facilities Operations	G-1	~~225~~260/261	$~~105,123~~114,899 / $~~125,398~~137,060
Enrollment Services	J-1	~~225~~260/261	$~~92,831~~101,464 / $~~105,041~~114,811
~~Enterprise Technology~~	~~J-1~~	~~225~~	~~$92,831 / $105,041~~
Technology Coordinator	~~J~~G-1	~~225~~260/261	$~~92,831~~114,899 / $~~105,041~~137,060
~~Equity and Integration~~	~~J-1~~	~~225~~	~~$92,831 / $105,041~~
~~Excellence in Equity~~	~~K-1~~	~~225~~	~~$90,433 / $102,642~~
Family & Community Engagement	K-1	~~225~~260/261	$~~90,433~~98,843 / $~~102,642~~111,991
Food & Nutrition Service	K-1	~~225~~260/261	$~~90,433~~98,843 / $~~102,642~~111,991

~~Information Systems~~	~~J-1~~	~~225~~	~~$92,831 / $105,041~~
K-12 Operations	G-1	~~225~~260/261	$~~105,123~~114,899 / $~~125,398~~137,060
Purchasing/Warehousing	G-1	~~225~~260/261	$~~105,123~~114,899 / $~~125,398~~137,060
Testing, Assessment & Accountability	L-1a	~~225~~260/261	$~~78,447~~85,743 / $~~90,657~~99,088
~~Risk Management~~Health and Safety	K-1	~~225~~260/261	$~~90,433~~98,843 / $~~102,642~~111,991
~~Transportation~~	~~K-1~~	~~225~~	~~$90,433 / $102,642~~
Community Relations and Publications	J-1	260/261	$101,464 / $114,811
Recruitment and Retention	J-1	260/261	$101,464 / $114,811
Project Management	K-1	260/261	$98,843 / $111,991
Manager(s):			
Community Education Program	L-2	~~225~~260/261	$~~75,574~~82,602 / $~~87,783~~95,947
Secondary Business	L-1	~~225~~260/261	$~~79,886~~87,315 / $~~92,094~~100,659
Purchasing Manager	L-1a	~~225~~260/261	$~~78,447~~85,743 / $~~90,657~~99,088
~~Recruitment & Retention~~	~~L-2~~	~~225~~	~~$75,574 / $87,783~~
Supervisor(s):			
Food & Nutrition Services	L-1a	~~225~~260/261	$~~78,447~~85,743 / $~~90,657~~99,088
~~Print Production Supervisor~~	~~M-5~~	~~225~~	~~$58,250 / $73,750~~
Payroll Supervisor	L-1a	~~225~~260/261	$~~78,447~~85,743 / $~~90,657~~99,088
Building Operations**	M-3a	~~225~~260/261	$~~65,858~~71,983 / $~~78,068~~85,328
Kidstop Site Supervisor	M-5	260/261	$63,667 / $80,609
~~***Student Management Specialist****~~			
~~Secondary Schools~~	~~M-3~~	~~200~~	~~$68,858 / $81,068~~

~~*$3,342 annual differential paid to comprehensive senior high Student Management Specialists~~

**$3,000 annual differential paid to comprehensive Maple Grove Middle School, and the senior high Building Operations Supervisors

***The salary range is used as a guide for initial placement. Management I-M salaries may move above the top of the range with salary enhancements ~~and/or salary advancements~~.

a. Initial Placement In Salary Range: New Management I-M staff shall be placed within the respective salary range at the discretion of the District.

b. Salary Enhancement: A ~~2~~5% increase to base salary shall be effective July 1, ~~2021~~2023, and a 3% increase to base salary shall be effective July 1, ~~2022~~2024.

c. ~~Salary Advancement~~Pay for Performance Stipend: ~~Employees will advance within their salary range~~ Pay for performance will be based on performance measures relating to ~~annual~~ job performance and leadership. ~~An employee must complete at least 120 days of paid service in the group during a contract year to qualify for salary advancement.~~ Pay for performance will be paid as a stipend based on performance level and base salary.

- Employees who work less than 120 days of paid service do not qualify for the pay for performance stipend.
- Employees who complete at least 120 days of paid service, but less than their contracted year, will receive a prorated pay for performance stipend.
- Employees who complete their contracted year (including FMLA and/or ADA qualified leaves) will receive the full pay for performance stipend.

Performance evaluations must be completed and turned into Human Resources by May 31st in order for the stipend to be paid on the July 20th paycheck. If completed after May 31st the stipend payout will be within 3 pay periods.

~~c.~~d. ~~Advancement~~ Pay for performance will occur based on the following levels of performance:

i. Exemplary ~~Performance~~: 2.3%
ii. ~~Effective Performance~~Accomplished: 1.4%
iii. Developing: 0.7%
iv. ~~Needs Development~~Unsatisfactory: 0%

~~Beginning with the 2018-2019 school years, salary advancements will be awarded based on performance levels.~~

~~d.~~e. Alternative ~~Salary Advancement~~Pay for Performance Stipend Amounts: For future contract negotiations, the School Board shall set financial parameters for contract negotiations with all employee groups with the same contract term as Management I-M. These financial parameters relating to salary shall be used to determine the amount of ~~salary advancement~~pay for performance if it is to be less than the amounts specified in Section c above.

Based on these parameters set by the School Board, ~~salary advancement~~pay for performance will be as follows:

Exemplary ~~performance~~: An amount equal to 0-2.3%
~~Effective performance~~Accomplished: An amount equal to 0-1.4%
Developing: An amount equal to 0-0.7%
~~Needs Development~~Unsatisfactory: No ~~salary advancement~~stipend

Section 3. Conditions:

Subd. 1. Work Year: The work year is defined in Article VI, Section ~~2,~~1. Any request for an adjustment to Management I-M personnel's work year calendar is to be submitted to their immediate supervisor for approval. A part of the approval process will be designating when the days will be rescheduled and tentative activities planned.

Subd. 2. Work Year Requirements

~~a. Beginning July 1, 2016, employees will work their assigned work days (200 or 225) and will not be allowed to roll over banked vacation or non-work days, nor will they be paid for any additional days worked above their contracted assignment unless required by their immediate supervisor and approved by Human Resources.~~

~~b. Management Personnel I-M who begins service after July 1 or ends service prior to June 30th of any given school year will be paid for days worked up to a maximum of 225 days during that school year.~~

a. Holidays: Employees will have 12 paid holidays as determined by the School Board prior to July 1st, yearly. Any of the holidays that fall within a 12-month employee's vacation period will not count as a vacation day.

~~c.~~b. ~~Effective July 1, 2022,~~ Management Personnel I-M may schedule the following as work days: Labor Day, Friday after Thanksgiving, Martin Luther King, Jr Day (if it is an established District holiday for that school year) or President's Day (if it is an established District holiday for that school year), Spring Holiday, Memorial Day and Independence Day, subject to supervisor approval. If they are scheduled to work on a holiday, they can take a different day off without using earned vacation time.

Subd. 3. Probation and Regular Status: New Management I-M will be considered probationary employees until June 30th if they have completed at least 120 workdays of employment. If a school year ends prior to a probationary employee serving at least 120 workdays, such employee shall be on probation for the following school year, ending June 30th.~~for a period of one (1) year from their hire date as a Management I-M employee.~~ During this time they shall have no seniority privileges and may be transferred, discharged, or laid off at the discretion of the District. Upon completion of the probationary period an employee will establish regular employee status unless otherwise notified in writing by the employer prior to the end of the probationary period that their probation is being extended.

Section 4. Seniority/Job Elimination: Seniority will be used in determining the layoff and recall procedure of employees.

Subd. 1. Seniority Date: Seniority starts with the first day of work for the School District in the Agreement on terms and conditions of employment for Management Personnel I-M.

Exception: The employees who are in the following job titles that were added in the 1999-2001 Agreement on Terms and Conditions of Employment for Management Personnel I-M will receive seniority credit for prior service in the Communications Personnel and Non-Licensed Supervisory Employees units: Accountant; Coordinator, Publications; Coordinator, Research and Evaluation; and Supervisor, Food Services.

Subd. 2. Conditions of Job Elimination:

a. Senior and Qualified: In all cases of displacement, the remaining employees must be more senior and qualified, as determined by the employer, to perform the duties of the new position assumed.

b. Exception: No Management I-M Personnel member, including probationary, shall be laid off if any other Management I-M Personnel member in the same position title has been suspended in the last two (2) years at the time of the School Board decision to eliminate a position or layoff employees.

c. In the event of a tie in seniority the district retains the right to choose the Management I-M Personnel that will be displaced.

a. Length of Work Year: Employment status increases with the length of an employee's work year. In determining like employment status, 225 days will be viewed as higher status than 200 days.

b. Classifications: The following will be considered separate classifications: G1, G3a, I1, J1, K1, K1a, L1, L1a, L2, ~~M3,~~ M3a and M5.

c. Full-Time Rights Versus Part-Time Rights: Full-time employees may bump full-time or part-time employees with less seniority, but part-time employees may not bump full-time employees.

Subd 3. Job Elimination Procedures:

a. First Step: In the event of job elimination or layoff, an employee will have the right to accept layoff or, if qualified as determined by Human Resources and the employee's immediate supervisor, displace the least senior employee in the same job title. In the event two or more employees have the same seniority date as determined in Section 3., Subd. 1., of this Article, Human Resources will determine which employee is to be displaced according to the needs of the School District.

b. Second Step: If the position eliminated is a single incumbent, or if the person serving in the eliminated position is the least senior in the job title, the employee will have the right to accept layoff or displace a less senior employee in the same classification with like employment status. The employer will review the qualifications of the displaced employee and determine the less senior employee in the same classification with like status that most closely matches the qualifications of the displaced employee.

c. Third Step: If there are no employees in the same classification with like status, the employee will have the right to accept layoff or displace a less senior employee with like status beginning with the next lower classification. The employer will review the qualifications of the displaced employee and determine the less senior employee in the next and lower classifications with like status that most closely matches the qualifications of the displaced employee.

d. Fourth Step: If there are no employees with like status beginning with the next lower classification, the employee will have the right to accept layoff or displace a less senior employee with lower status beginning with their current classification and then lower classifications. The employer will review the qualifications of the displaced employee and determine the less senior employee in the next and lower classifications with lower status that most closely matches the qualifications of the displaced employee.

The displaced person will then have the right to accept layoff or to use the above procedure to find a position. The process will continue until no more jobs are available for qualified employees or until the employee accepts layoff.

Subd. 4. Notice of Layoff Timeline: If the employee wishes to exercise job elimination rights, the employee must provide written notice to Human Resources within three (3) working days of the notice of layoff stating their intent to exercise job elimination rights.

Subd. 5. Compensation: An employee who assumes a new position as a result of the bumping procedure assumes the wage schedule that applies to the new position.

Section 5. Retirement Incentive Pay:

Subd. 1. Exclusion: This Section will apply only to employees whose service, in any capacity with the School District, has been full-time as of July 1, 1998, and has had no break in service as defined by this

Agreement and whose service began prior to July 1, 1998. For employees whose employment began after this date, or had a separation of service, the provisions of this Section will not be applicable.

Subd. 2. Eligibility: Employees who have completed at least fifteen (15) years of continuous service in any capacity with the School District**,** and who are at least fifty (50) years of age, will be eligible for retirement incentive pay pursuant to the provisions of this Section upon submission of a written resignation accepted by the School Board, provided that such notice is given no later than thirty (30) days prior to the effective date of the resignation.

Subd. 3. Calculation of Benefit: A qualified employee will be eligible to receive as retirement incentive pay upon their retirement the amount obtained by multiplying one hundred percent (100%) of their unused number of sick leave days, but in any event not to exceed one hundred fifty (150) days times their daily rate of pay.

For the purpose of calculating this benefit, the calculation will be based on the employee's annual rate of pay divided by 225 days.

Subd. 4. Determination of Daily Rate: In applying these provisions, the daily rate of pay will be based upon the total annual compensation at the time of retirement. For the purposes of calculating retirement incentive pay, the daily rate of pay will be based on total contract workdays. ~~For employees in Class G-1, I-1, J-1, K-1, K-1a, L-1, L-1a, and L-2 the daily rate will be based on 225 days. For employees in Class M-3, the daily rate will be based on 200 days.~~

Subd. 5. Payment Schedule 50-54: An employee who retires at age fifty – fifty-four (50-54) will receive the retirement incentive pay on July 20th if their birth date is between January 1st and June 30th in the year they reach age fifty-five (55). If the employee's birth date is between July 1st and December 31st, they will receive their retirement incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 and over: Retirement incentive pay for those age fifty-five (55) or older will be paid by the School District according to the following schedule: Employees who retire between January 1st and June 30th will receive their retirement pay July 20th of that year. Employees who retire between July 1st and December 31st will receive their retirement incentive pay on January 20th of the following year.

Subd. 7. Exceptions: Retirement incentive pay will not be granted to any employee who is discharged by the School District.

Section 6. Retirement Savings Plan: In accordance with Section 403(b) of the Internal Revenue Code, the School Board will match the contribution of an eligible employee according to the following schedules towards an approved 403(b) retirement savings plan. The plan must meet the School District's guidelines for approval.

Subd. 1. District Annual Match – Effective July 1, ~~2022~~2024: The School District's annual match of an eligible employee's contribution will be $~~2,000~~4,000 (approximately $~~83.34~~166.67 per pay period). Employees may choose to defer more than the District annual match amount. Federal law determines the maximum amount an individual can contribute annually.

ARTICLE VII

GROUP INSURANCE

Section 1. Eligibility: Qualifications will include those established by the School Board and the carrier of the coverage. Full-time employees are eligible for group insurance.

Section 2. Enrollment: All employees qualifying will enroll for such coverage in accordance with the procedures established by the School Board.

Section 3. Selection: The School Board will make the selection of insurance carriers and policies. The Management I-M Personnel will have representation on the School District Insurance Advisory Committee.

a. An employee may enroll in one of the hospital-medical and dental insurance programs provided by the School District. Effective beginning 2012-2013, employees will be allowed to waive health coverage in the District's health plan upon sufficient proof that the employee has obtained group health coverage through another source (e.g. spouse). The Human Resources department shall determine the basis for sufficient documentation of group coverage from another source. The District retains the right to re-examine waiver of health coverage on a year-to year basis.

Section 4. Basic Group Health and Hospitalization Plans:

Subd. 1. District Contribution: Basic Group Health and Hospitalization Plans:

The District will contribute up to the following amounts towards the District's Group Health Insurance premiums for full time employees. Any portion of the premium that exceeds the District contribution will be paid by the employee and paid by payroll deduction.

Effective July 1, ~~2021~~ 2023 – ~~December 31 2021~~June 30, 2024

	Single	Employee +1	Family
High/ Value	$~~609.39~~621.58	$~~947.68~~966.64	$~~1,518.36~~1,548.73
HSA Plan	$~~471.09~~480.51	$~~944.18~~963.07	$~~1,511.62~~1,541.85

Effective ~~January 1, 2022~~July 1, 2024 – ~~December 31, 2022~~June 30, 2025

	Single	Employee +1	Family
High~~*/ Value~~	$621.58	$966.64	$1,548.73
Value	$683.74	$1,063.30	$1,703.60
HSA Plan	$~~480.51~~538.17	$~~963.07~~1,078.64	$~~1,541.85~~1,726.87

*The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

Employee +1 and Family Coverage High or Value Plan: The employee may choose to purchase Employee +1 coverage or Family coverage at the cost of the Employee +1 coverage or Family coverage premium minus the monthly sum contributed by the School District towards the Single coverage rate as described in Subd. 1 of this Section. To receive this District contribution, the employee must qualify and enroll in the School District's group health and hospitalization plan and qualify for dependent payroll deduction.

Subd. 2. High Deductible Health Plan (HSA Plan) - Contributions to Health Savings Accounts

As recommended by the School District Insurance Advisory Committee, those employees participating in the HSA compatible health plan shall receive the following contributions to a qualifying Health Savings Account (HSA). Contributions will only be made to District approved HSA depository.

- Single HSA Coverage: $200 per month
- Employee+1 Coverage: $400 per month
- Family Coverage: $400 per month

District contributions to the HSA trust account will be made each month. Contributions for July and August will be made at the same time as the September contribution. In the event of hardship, the parties agree to meet and confer to discuss alternatives to the contribution timelines.

The school district will pay all administrative fees associated with the plan.

Section 5: Dental Insurance

a. Single Coverage: The School District will pay up to $28.00 per month for individual coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan.

b. Family Coverage: The premium cost of the family/dependent coverage for each full-time employee who qualifies for and enrolls in the School District's group dental insurance plan and who qualifies for family/dependent coverage will be paid in total by the employee and paid by payroll deduction, minus the School District's contribution for single coverage. Whether the District offers family/dependent coverage is subject to the conditions as established by the carrier.

Section 6. Section 125 (Flexible Spending) Plan: The School District will provide a Section 125 Plan under the Internal Revenue code. This plan will be available to all employees. The Section 125 Plan (Flexible Spending Plan) offered by the School District is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes. The plan year will commence July 1st through June 30th. There are three (3) components to the plan:

1. District provided health insurance premium deduction with pre-tax dollars.
2. Dependent care reimbursement account.
3. Medical expense reimbursement account.

Section 7. Group Term Life Insurance: The School District will pay the full premium for group term life insurance for all employees who qualify for and enroll in the School District's group term life insurance plan. Effective November 1, 2024, ~~Employees~~ employees who qualify and enroll will be covered by group term life insurance in the amount of $~~100,000~~300,000.

Section 8. Supplemental Group Term Life Insurance: Employees will have the option, subject to the conditions established by the School District's carrier for group term life insurance as provided in Section 7 of this Article, to purchase supplemental group term life insurance in the amounts of $50,000, $75,000, $100,000, $125,000, $150,000, $200,000, $300,000, or $400,000, not to exceed 4x annual salary. The cost of the supplemental coverage will be borne by the employee and paid by payroll deductions.

Section 9. Long-Term Disability Income Protection: The School District will pay the full premium for coverage for the existing long-term disability income protection plan for all employees who qualify for and enroll in such coverage. This coverage will apply to total annual salary. Employees who have qualified for long-term disability insurance and who previously qualified for the School District's health and hospitalization insurance benefits will have these benefits maintained for a period of one (1) year from the date of disability. Thereafter, these benefits will be available to the employee at their expense. See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.

Subd. 1. An employee will be eligible for paid leave under the following conditions:

a. Employee has been absent ten (10) days without pay, and employee and supervisor have agreed to flex the employee's work calendar if it meets programmatic needs of the system;
b. The employee has exhausted all accrued sick leave, and will then be eligible for additional paid sick leave for the period between the 10th day of absence and the beginning of the LTD period up to a maximum of sixty (60) days of paid sick leave.

Section 10. Claims Against the School District: It is understood that the School District's obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim will be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 11. Insurance Program Eligibility in the Event of Early Retirement: An employee who retires prior to age sixty-five (65) is eligible to participate in the group health or dental plans but must pay the entire premium for the plans selected. The right to continue participation in such plans, however, will be in accordance with conditions of the carrier and/or until the individual qualifies for coverage under another program.

Section 12. Married Couples in District with Family Coverage: When a Management I-M employee and their spouse are both employed by the School District and are eligible for the School District's group health and hospitalization plan, and both employees enroll in the same hospitalization plan, the full premium will be paid by the School District.

ARTICLE VIII
LEAVES OF ABSENCE

Section 1. Vacation

Subd. 1. Vacation Allowance: Beginning July 1, 2024, employees shall receive 25 days of annual vacation.

Subd. 2. Use of Vacation: An employee shall be credited vacation days on July 1st of each year. Vacation must be scheduled and approved in advance with the employee's supervisor. Vacation may be used in ½ day increments. Vacation used during a fiscal year shall normally be limited to twenty-five (25) days. Provided there are vacation days available, an employee may use more than twenty-five (25) days in a year, with supervisor and Human Resources approval.

Subd. 3. Carryover of Vacation: Employees will be allowed to carryover up to ten (10) vacation days each year. The maximum amount of carryover vacation an employee may have as a balance as of June 30th of any year will be 25 days.

Subd. 4. In the case of voluntary separation or removal for cause of an employee to whom vacation has been advanced in excess of that accumulated, the employee is required to refund the amount paid for the period of such excess. Vacation days will be paid out upon the end of employment up to a maximum of 25 days. Payout of vacation shall be calculated based on a 260-day calendar.

Section ~~1~~2. Emergency School Closing: In the event school starts late or is closed early due to inclement weather or other emergency situations, or an e-learning day is called, Management I-M's work assignment will be determined by the Superintendent or designee. In the event school is canceled at one or more locations due to inclement weather or other emergency situations, Management I-M will follow the direction of the Superintendent or designee regarding reporting to work and work duties.

When the Superintendent determines that the district will follow an e-learning day, the district will follow Minnesota Statute 2022, section 120A.414 (https://www.revisor.mn.gov/statutes/cite/120A.414).

When staff are directed not to report, Management I-M employees will be available by phone and/or email for business related purposes during normal school hours on the cancelation day.

Section ~~2~~3. Sick Leave:

Subd. 1. An employee will be eligible for sick leave under one of the following conditions:

a. Earn and Accumulation: Full-time employees will accrue sick leave at a rate of twelve (12) days per year (one day per month) and accrual for unused sick leave will be unlimited. Employees working less than a full year will have their sick leave days pro-rated.

b. Use–Pregnancy: An employee may utilize available sick leave, subject to the provisions of this Section and Section 7 of this Article for periods of disability relating to pregnancy, miscarriage, abortion or childbirth. Such an employee will notify Human Resources in writing no later than the end of the sixth month of pregnancy indicating their intention to utilize sick leave, and also at such time will provide a physician's statement indicating the estimated date of delivery of the child and estimated period of disability. The definition of disability will be as reasonably determined by a licensed physician.

Subd. 2. Use: Sick leave with pay will be allowed by the School District whenever an employee's absence is found to have been due to an illness that prevented their attendance at work and performance of duties on that day or days.

Subd. 3. Medical Verification: The School District may require the employee to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School District.

Subd. 4. Medical Request: In the event that a medical certificate will be required, the employee will be so advised.

Subd. 5. Approval: Sick leave pay will be approved only upon submission of an authorized sick leave pay request form submitted to Human Resources.

Subd. 6. Absences Covered by Workers' Compensation and/or Long-Term Disability (LTD):

a. An employee who is absent from work as a result of a compensable injury incurred in the service of the School District under the provisions of the Workers' Compensation Act and/or an absence covered by the School District's long-term disability insurance, the School District will pay the difference between the compensation received pursuant to the Workers' Compensation Act and/or LTD by the employee and the employee's base rate of pay or the extent of the employee's earned accrual of sick leave, if said employee is on an accrued sick leave basis (See Subd. 1.b. of this Section).

b. An employee who is on accrued sick leave basis will have a deduction made from the employee's accrued sick leave balance according to the pro rata portion of days or sick leave which is used to supplement Workers' Compensation and/or LTD payments.

c. The School District will make such payment to the employee only during the period of disability.

d. In no event will the additional compensation paid to the employee by virtue of sick leave pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the base compensation of the employee.

e. An employee who is absent from work as a result of an injury compensable under the Workers' Compensation Act and/or an absence qualifying the employee for LTD payments will submit their Workers' Compensation check and/or LTD payment, endorsed to the School District prior to receiving payment from the School District for this absence.

f. An employee who is unable to perform their duties and responsibilities due to an injury that occurs during the duty day as a result of a student-related incident, or parent/guardian related incident will be entitled to compensation without use of sick leave for the first ~~three (3)~~fifteen (15) days of absence. Thereafter, the compensation will be paid per Subd. 6. a. through e. of this Section.

g. If an employee incurs an injury as described in Subd. 6. f. of this Section, and such injury causes the employee to work less than full-time, the School District will continue to contribute its share of the cost of the health and hospitalization insurance plan in which the employee is enrolled.

Section ~~34~~. Family Illness:

Subd. 1. Use: Employees may be granted up to a maximum ten (10) days absence for illness in the employee's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.

Section ~~45~~. Bereavement Leave:

Subd. 1. Use-Immediate Family: Employees will be granted up to five (5) days per occurrence for absence due to death of each member of the employee's or spouse's immediate family. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the employee. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay. Additional absences, but not to exceed five (5) additional days, may be granted.

Subd. 2. Use-Not Immediate Family: Absence due to death of a person not listed in Subd. 1. of this Section will be limited to one (1) day per occurrence. Such absences will be deducted from accrued sick leave. If the employee does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.

Section ~~56~~. Jury Duty: An employee summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to School District: Employees who receive a summons for jury duty are to ~~notify~~ call and/or email the Human Resources Attendance Specialist and their supervisor immediately to notify them of the proposed dates of service.

Subd. 2. Remittance of Stipend: Employees who receive a stipend for jury duty are to reimburse the School District for the amount received, minus the mileage ~~and parking expense~~ allowance if they were on jury duty during work time.

Subd. 3. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. ~~3~~4. Pay: Employees will have no loss of pay as a result of jury duty if the provisions of Subd. 1 ~~and Subd. 2 of this Section~~ through 3 are met.

Section ~~6~~7. Court Appearances:

Subd. 1. Request of School Board: When the School Board is a party in litigation, and an employee appears at the request of the School Board or as codefendant in a case against the School Board, the employee will be entitled to their pay and no deduction of any leave provision will be charged against the employee.

Subd. 2. Other Requests: If an employee receives a notice to supply information or testify in a civil or criminal court proceeding, as a result of their employment, they must notify their supervisor and Human Resources. If the employee must appear at the proceeding, the employee will be entitled to their pay and no deductions of any leave provisions will be charged against the employee. If the matter is a result of actions for which the employee has been found to have acted improperly and thus disciplined, by the School District, the day(s) absent will be deducted from personal leave or short-term leave referenced in this Article.

Subd. 3. Action Against School Board: If the matter is a result of actions by an employee against the School Board/District, the day(s) absent will be deducted from personal leave or short-term leave. Additional short-term leave will be granted if necessary.

Section 8. Child Care/Adoption Leave:

Subd. 1. Purpose: An employee, upon request, may be granted a leave for the purpose of childcare of a newborn child or for the adoption of a child. The employee will be required to concurrently take a leave pursuant to the Family/Medical Leave Act (FMLA). This leave will be granted to one (1) parent of a newborn or adopted child provided such parent is caring for the child. Employees may be granted partial leaves of absence appropriate to the job assignment.

Subd. 2. Request: An employee making application for childcare leave will inform Human Resources in writing of the intention to take the leave at least three (3) calendar months before commencement of the intended leave. For an adoption leave, the employee will inform Human Resources, in writing at the earliest opportunity, of the intention to take the leave.

Subd. 3. Use of Sick Leave for Pregnancy: If the reason for the leave is occasioned by pregnancy, an employee may utilize sick leave pursuant to the sick leave provisions of this Article during a period of physical disability. A pregnant employee will also provide, at the time of the leave application, a statement from their licensed physician indicating the expected date of delivery.

Subd. 4. Use of Sick Leave for Adoption: An employee may request to use up to thirty (30) days of accumulated sick leave for adoption to assist in preparation and legal reasons of the adoption, as well as necessary travel and initial adjustment of the child. These days need not be taken consecutively.

Subd. 5. Date of Leave: The effective beginning date of a childcare/adoption leave and its duration will be determined by mutual consent between the employee and Human Resources. In determining the date of the commencement and duration of the leave, Human Resources will review each case on its individual merits taking into consideration the following:

a. The request of the employee.

b. The specific employment duties of the employee involved.

c. The health and welfare of the employee, unborn child or adopted child.

d. The recommendation of the employee's licensed physician.

Subd. 6. Duration: In making a determination concerning the commencement and duration of a childcare/adoption leave, the School Board will not in any event be required to:

a. Grant any leave of more than twelve (12) months in duration.

b. Permit the employee to return to their employment prior to the date designated in the request for the leave, unless by mutual agreement of the employee and Human Resources.

Subd. 7. Approval of Leave: If the employee complies with all provisions of this Section and a leave is granted by the School Board, the employee will be notified in writing.

Subd. 8. Termination of Leave: Interruption of pregnancy will terminate the leave. Human Resources may require in such cases forty-five (45) days' notice to return.

Subd. 9. Reinstatement: An employee returning from childcare/adoption leave will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position has not been abolished.

b. The employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. 10. Failure to Return: Failure of the employee to return pursuant to the date determined in this section will constitute grounds for termination by the School District unless the School District and the employee mutually agree to an extension of the leave.

Subd. 11. Experience Credit: An employee who returns from childcare/adoption leave within the provisions of this Section will retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Article at the commencement of the leave. The employee will not accrue additional experience credit for pay purposes or leave time during the period of absence.

Subd. 12. Salary: Any childcare/adoption leave of absence granted under this Section will be a leave without pay except as provided in Section 1 of this Article.

Subd. 13. Insurance: An employee on childcare/adoption leave of absence is eligible to participate in group insurance programs if permitted under the insurance policy provisions but will pay the entire premium for such programs as the employee wishes to retain, following FMLA.

Subd. 14. Notification to Return: An employee on childcare/adoption leave of absence will be sent a letter of assignment from Human Resources at least sixty (60) days prior to the specified return date of said leave. The employee will lose all re-employment rights if the employee refuses or fails to return the letter of assignment within ten (10) days of receipt.

Section 9. Long-Term Leave:

Subd. 1. Eligibility: Employees with a minimum of three (3) years of experience in the School District may apply for an unpaid leave of absence once during their School District employment. Additional leaves may be granted at the discretion of Human Resources for health reasons.

Subd. 2. Duration: Leave may be granted for a period of time not to exceed one (1) year.

Subd. 3. Insurance: An employee who is on an approved long-term leave is eligible to participate at their own expense in the health and hospitalization and dental program of the School District. This participation will be subject to the conditions prescribed by the insurance carrier.

Subd. 4. Benefit Accrual: An employee on approved long-term leave will retain their accrued benefits as of the beginning date of the leave. No benefits will accrue during the period that the employee is on leave.

Subd. 5. Purpose: Consideration for granting long-term leaves will be given for:

Approved travel	Election to political office
Education	Family reasons
Health	Retraining or career change (not including employment in another school district)

Subd. 6. Requests: Requests for leaves must be made at least thirty (30) days in advance, except in emergencies, and submitted to Human Resources for recommendation. Final approval will be made by the School Board. The number of management personnel on approved leave in any school year will normally not exceed one (1) person.

Subd. 7. Notification to Return: An employee on long-term leave will be sent a notice from Human Resources according to the following schedule:

a. When the return date of said leave is intended to coincide with the opening of school, notification will be given by March 1 of the preceding school year.

b. At least sixty (60) days prior to the specified return of said leave when such date falls at any other time during the school year.

Subd. 8. Reinstatement: An employee returning from long term leave for Education, Approved Travel, Family Reasons, Retaining or Career Change reasons will be re-employed in the position occupied prior to the leave, subject to the following conditions:

a. The position is vacant.

b. That the position has not been abolished.

c. That the employee is not physically or mentally disabled from performing the essential duties of such position.

d. An employee returning from long term leave for health or election to political office reasons will be re-employed in the position occupied prior to the leave, subject to the follow conditions:

1. That the position has been abolished
2. That the employee is not physically or mentally disabled from performing the essential duties of such position.

Subd. 9. Failure to Return Notice: The employee will lose all re-employment rights if they refuse or fail to return the notice within ten (10) days of receipt.

Section 10. Short-Term Leave: An employee may apply for a short-term leave of absence.

Subd. 1. Salary: Short-term leave will be without pay.

Subd. 2. Duration: Short-term leave may be granted for not more than ten (10) working days.

Subd. 3. Requests: Requests for short-term leave will be made five (5) days in advance except in the case of emergencies. The request will be on a Leave of Absence Request (PF 22) form and will clearly state the reason for such request. Any special conditions or arrangements established by the supervisor for a short-term leave will be in writing to the individual requesting the leave. All conditions established must be met to be eligible for the leave.

Subd. 4. Approval: Short-term leave will be granted only in special circumstances and must be approved by Human Resources.

Subd. 5. Eligibility: Short-term leave will normally be available no more than once during a contract period.

Subd. 6. Limit–1: The number of employees on short-term approved leave at any given time will normally not exceed one (1) person.

Section 11. Religious Leave: Employees may be granted up to three (3) days of religious ~~holiday~~ leave. Employees must make application, including a brief summary of details of the request, to Human Resources at least three (3) days prior to the religious leave. Human Resources will notify the employee's supervisor to make the necessary arrangements allowing the employee to make up the days at some other prearranged time. However, an employee may utilize provisions outlined in Section 12, Personal Leave, or Section 1, Sick Leave, if so desired. If the employee chooses none of the options as outlined herein, the leave will be granted with full loss of pay.

Section 12. Personal Leave: Employees will accrue one (1) personal leave day each year, accumulative to five (5) days. Personal leave may be used for activities requiring the employee's attention not covered or requested under other provisions of this Agreement.

Subd. 1. Requests: Employees will request personal leave in writing to Human Resources via their supervisor at least three (3) days in advance, except in the case of emergency.

Subd. 2. Limit: The number of employees on personal leave at any given time will normally not exceed four (4) people.

Subd. 3. Exclusion: A personal leave day may be granted on the first or the last day of the student school year. However, the leave will only be granted for special circumstances with written explanation by the employee and approval of Human Resources.

ARTICLE IX
GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A "grievance" will mean an allegation by an employee resulting in a dispute or disagreement between the employee and the School Board as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in this Agreement.

Section 2. Representative: The employee, administrator, or School Board may be represented during any step of the procedure by any other member of the group to act on the employee's behalf.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure will refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run will not be included. The last day of the period so computed will be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document herein will be timely if it bears a postmark of the United States mail within the time period.

Subd. 5. Decisions: All decisions rendered, with the exception of decisions rendered at Level I of this grievance procedure, will be in writing setting forth the decision and will be transmitted to all parties of interest.

Section 4. Time Limitation and Waiver: Grievances will not be valid for consideration unless the grievance is submitted in writing to the School Board's designee, setting forth the facts and the specific provisions of the policy allegedly violated, and the particular relief sought within twenty (20) days after the date of the event giving rise to the grievance occurred. Such grievances must be filed in writing first with the supervisor and Human Resources. Failure to file any grievance within such period will be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereinafter provided will constitute a waiver of the grievance. An effort will first be made to adjust an alleged grievance informally between the employee and the School Board's designee.

Section 5. Adjustments of Grievance: The School Board and the employee will attempt to adjust grievances which may arise during the course of employment of any employee within the School District in the following manner:

Subd. 1. Informal Discussion: Before a written grievance is submitted, informal discussions will take place between the aggrieved party and the supervisor. Through these discussions, the parties will attempt to resolve the problem.

Subd. 2. Level I: If the grievance is not resolved through informal discussions, the aggrieved party may submit the grievance in writing to the supervisor. A copy of such written grievance must simultaneously be filed with Human Resources. The immediate supervisor will give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 3. Level II: In the event the grievance is not resolved in Level I the decision rendered may be appealed to the Director, Human Resources, provided such appeal is made in writing within five (5) days after receipt of the decision in Level I. If a grievance is properly appealed to the Director, Human Resources they will set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the meeting, the Director, Human Resources will issue a decision in writing to the parties involved.

Subd. 4. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within five (5) days after receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board will set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School Board will issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report its findings and recommendations to the School Board. The School Board will then render its decision.

Section 6. School Board Review: The School Board reserves the right to review any decision issued under Level I or Level II of this procedure provided the School Board or its representative notifies the parties of its intention to review within ten (10) days after the decision has been rendered. In the event the School Board reviews a grievance under this Section, the School Board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the School Board or its representative to issue a decision within the time periods provided herein will constitute a denial of the grievance and the employee may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the employee and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the Office of the Superintendent within ten (10) days following the decision in Level III of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance will be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties will, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the

Bureau of Mediation Services (BMS) to appoint an arbitrator, pursuant to the PELRA, providing such request is made within twenty (20) days after request for arbitration. The request will ask that the appointment be made within thirty (30) days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Bureau of Mediation Services (BMS) within the time periods provided herein will constitute a waiver of the grievance.

Subd. 4. Submission of Grievance Information:

a. Material Request: Upon appointment of the arbitrator, the appealing party will within five (5) days after notice of appointment forward to the arbitrator, with a copy to the School Board, the submission of the grievance which will include the following:

    1) The issues involved
    2) Statement of the facts
    3) Position of the grievant

b. The School Board will make a similar submission of information in accordance with Subd. 4a. of this section.

Subd. 5. Hearing: The grievance will be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties will have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator will be a hearing *de novo*.

Subd. 6. Decision: The decision by the arbitrator will be rendered within a time schedule mutually agreed to. Decisions and awards by the arbitrator in cases properly before him/her will be final and binding upon the parties, subject, however, to the limitations of the arbitration decisions as provided in the PELRA.

Subd. 7. Expenses: Each party will bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording will be made of the hearing at the request of either party. The parties will share, equally, fees and expenses of the arbitrator and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration. The cost of a transcript or recording will be borne by the party requesting it.

Subd. 8. Jurisdiction: The arbitrator will have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator will not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Agreement; nor will an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined herein; nor will the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which will include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order, the arbitrator will give due consideration to the statutory rights and obligations of the public

School Board to efficiently manage and conduct its operations within the legal limitations surrounding the financing of such operations.

Section 9. General:

Subd. 1. Reprisals: No reprisals of any kind will be taken by the School Board or by any member of the administration against any aggrieved person, any representative of an aggrieved person, or any other participants in the grievance procedure by reason of such participation.

Subd. 2. Employee Rights: Nothing herein will be construed to limit, impair or affect the right of any employee, or group of employees, as provided in state statutes.

ARTICLE X
DURATION

Section 1. Term and Reopening Negotiations: This Agreement will remain in full force and effect for a period commencing on July 1, ~~2021~~2023, through June 30, ~~2023~~2025. If either party desires to modify or amend this Agreement commencing on July 1, ~~2021~~2023, it will give written notice of such intent no later than May 1, ~~2023~~2025. Unless otherwise mutually agreed, the parties will not commence meet and confer more than ninety (90) days prior to the expiration of this Agreement.

Section 2. Effect: The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions. All matters not covered by this Agreement are hereby reserved to the School Board.

Section 3. Finality: Any matters relating to the current term, whether or not referred to in this Agreement, will not be open for discussion during the term of this Agreement.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: ~~Early~~ Retirement Incentive

EFFECTIVE DATE: July 1, ~~2021 – June 30,~~ 2023

The following contains the full text of the Memorandum of Understanding (MOU) between Osseo Area Schools, ISD 279 ("District"), and Management Personnel I-M, relating to disbursement of funds for the ~~Early~~ Retirement Incentive.

PURPOSE:

The purpose of this MOU is to designate how funds will be disbursed for the ~~Early~~ Retirement Incentive, contained in Article VI, Section ~~4~~5, of the ~~2021-2023~~ Terms and Conditions of Employment.

For the purpose of calculating this benefit, the calculation will be based on the employee's annual rate of pay divided by 225 days.

AGREEMENT:

Subject to the limitations listed below, the District will contribute funds relating to the ~~Early~~ Retirement Incentive as follows:

1. Seventy five percent (75%) of funds shall be placed into a Post-Retirement Health Arrangement Plan. Employees who are exempted from participating in the Post-Retirement Health Arrangement Plan, according to IRS guidelines, must contribute one hundred percent (100%) of their ~~Early~~ Retirement Incentive into the Special Pay Deferral Plan referenced in paragraph 2 below.

2. The balance of the ~~Early~~ Retirement Incentive benefit shall be paid into a Special Pay Deferral Plan (403(b)). The District's annual contribution into the retiree's Special Pay Deferral Plan account must not exceed the IRS contribution limit during any given year. Any remaining balance will be paid into the Special Pay Deferral Plan in future consecutive years to the extent allowed by the IRS.

3. All District payments will be made according to the timeline and payment schedule as provided in the ~~2021-2023~~ Terms and Conditions of Employment.

4. This is the full and complete agreement relating to ~~Early~~ Retirement Incentive benefits.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: Potential Plan Design Change - Long-Term Disability Insurance Coverage

EFFECTIVE DATE: Upon ratification

The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area School District, approval of the Insurance Advisory Committee and approval by the School Board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or School Board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article VII, Section 9.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: 2024-2025 Retirement Match MOU

EFFECTIVE DATE: Upon ratification through June 30, 2025

Employees interested in receiving the entire district match of $4,000 for the 2024-2025 school year, must work with Business Services to increase their contribution match. Upon contract approval, I-M Management employees will have up to six (6) payroll periods to catch up to normal payroll deduction in order to get the full match. Following the catchup period, per pay period amount will revert to $166.67.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: 2023-2024 Performance Stipend MOU

EFFECTIVE DATE: Upon ratification

As agreed upon in negotiations, 225 workday employees who were rated exemplary during the 2023-2024 school year, will receive $2,500 or 2.3%, whichever is greater, as their performance stipend.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

TOPIC: Professional Development LMC MOU

EFFECTIVE DATE: Upon ratification through June 30, 2025

A Labor Management Committee (LMC) will be developed to review Professional Development opportunities for Management I-M employees. The committee will consist of up to five (5) I-M representatives. The District will provide at least one (1) principal and at least one (1) staff member from the Equity Department on their team.

MEMORANDUM OF UNDERSTANDING

between

OSSEO AREA SCHOOLS, ISD 279
and
MANAGEMENT PERSONNEL I-M

Topic: Construction Stipend LMC MOU

Effective Date: Upon ratification through June 30, 2025

A Labor Management Committee (LMC) will be developed to explore the option of a construction stipend for certain Management I-M employees who are affected by the *Building a Better Future* construction projects over a four-year period.

EXTRACT OF MINUTES OF MEETING OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 279 (OSSEO AREA SCHOOLS)
STATE OF MINNESOTA

November 19, 2024

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 19, 2024, 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)
The Blackbaud Giving Fund	$150.00	Donation for the students at Elm Creek Elementary
Knights of Columbus	Winter Coats	144 Winter Coats for the Students at Park Brook Elementary
Weaver Lake Elementary PTO	$27,953.86	Reimbursement for: Science from Scientists full year of programming, BizTown fee, 4th grade field trip to Lowry Nature Center, Media books, IXL, Thinking maps, RAZ kids full year digital license, Compass, and STEM items for the students at Weaver Lake Elementary
Odessa Freeman	$26.00	Ticket reimbursement for Osseo Senior High
Osseo Baseball Booster	$434.04	Legion ProDry Reimbursement for Osseo Senior High
David Stevens	$36.00	Provide support in improving literacy at Garden City Elementary
David Stevens	$24.00	Provide support in improving literacy at Garden City Elementary
David Stevens	$24.00	Provide support in improving literacy at Garden City Elementary
Brooklyn United Methodist Church	$250.00	School needs at Garden City Elementary
WaveMed LLC	$1,000.00	School conference food for the teachers at Crest View Elementary
Black Men Teach	School Supplies	Contruction paper, markers, paint sticks, clay, crayons, and watercolor paint for the students at Zanewood Elementary
KOPP Family Foundation	$1,000.00	Supporting scholars in need at 279Online
Jay and Lydia Rausch	$250.00	Donation for Palmer Lake Elementary's production of Disney Musicals in schools
Jon and Renee Mc Williams	$50.00	General Donation in-memoriam of Kari Lokken for the students at Palmer Lake Elementary
The Blackbaud Giving Fund	$168.00	General donation for the students at Palmer Lake
The Blackbaud Giving Fund	$4.00	Gift/Donation for the students at Rush Creek Elementary
Rush Creek PTO	$160.30	Gift/donation for the students at Rush Creek Elementary
Knights of Columbus	Winter Coats/Snow Pants	60 winter coats and 12 pairs of snowpants for students in need at Rush Creek Elementary
Patrick and Christine Hoth	Classroom Supplies	Classroom supplies (watercolors, dry erase markers, and washable markers) for 2nd grade students at Edinbrook Elementary
Osseo/Maple Grove Knights of Columbus	Winter Coats/Snow Pants	50+ new winter coats and snow pants for the students at Edinbrook Elementary
MN River Valley Audubon Chapter	$900.00	Grant for 3rd grade birdhouse project at Weaver Lake Elementary
Jessica Boehm	$100.00	Donation for families in need at Fernbrook Elementary
Rebecca Prinsen	$250.00	Donation for the School Choice Fair at Fernbrook Elementary
Cory Carlson	$100.00	Donation for the School Choice Fair at Fernbrook Elementary
Matthew Brewers	$100.00	Donation for the families in need at Fernbrook Elementary
TOTAL	**$32,980.20**	

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 19th day of November 2024.

_____
School Board Clerk – Tamara Grady

POLICY 403 – DISCIPLINE, SUSPENSION AND DISMISSAL OF SCHOOL DISTRICT EMPLOYEES

I. PURPOSE
The purpose of this policy is to achieve the effective operation of the school district's programs through the cooperation of all employees under a system of policies and rules applied fairly and uniformly.

II. GENERAL STATEMENT OF POLICY
The school district's disciplinary process is designed to utilize progressive steps, where appropriate, to produce positive corrective action. The school district intends that progressive discipline will be administered in most cases; but the specific form of discipline chosen in a particular case and the decision to impose discipline is solely within the discretion of the school district acting within the parameters of any applicable collective bargaining agreement and relevant laws.

III. EMPLOYEE STANDARDS
A. Compliance with Policies, Laws and Standards
Employees will abide by ~~any~~ applicable state and federal laws, school district policies~~,~~ procedures, employee handbooks, and applicable professional codes of ethics, including but not limited to the Minnesota Code of Ethics for School Administrators, the Code of Ethics for Minnesota Teachers, and Employee Standards of Conduct as specified in Procedures #403.
B. Nepotism
1. The school district will not knowingly assign an employee to a position in which that employee will be directly supervised by another employee who is:
a. A member of ~~his or her~~their immediate family,
b. An in-law, or
c. A member of the employee's household.
2. In the event marriage or adoption or other change in status places an employee in conflict with this policy, the school district may delay transfer or take other actions to achieve compliance until the completion of the school year or at a time deemed reasonable by the school district.

IV. DISCIPLINE
A. Forms of redirection/discipline may include:
1. Oral/written warning;
2. Written reprimand/notice of deficiency;
3. Suspension without pay and/or demotion; and
4. Dismissal, termination or discharge from employment.

Revised:
Revised: 11/27/18
~~Updated~~Revised: 3/19/14
403 Adopted: 2/2/99 (formerly Policy 4118 & 4219.1)
Adopted: 7/10/72

Legal References
Minn. Stat. § 122A.40 (Teachers – Employment; contracts; termination)
Minn. Stat. § 122A.41 (Teacher tenure)
Minn. Stat. § 122A.58 (Coaches)
Minn. Stat. § 122A.44 (Contracting with teachers)
Minn. Stat. § 123B.02, Subd. 14 (Employees; contracts for services)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 197.46 et seq. (Veterans Preference Act)
Minn. R. 3512.5200 (Code of Ethics for School Administrators)

Minn. R. 8700.~~7500~~ 2100 (Code of Ethics for Minnesota Teachers)

PROCEDURE 403 – DISCIPLINE, SUSPENSION AND DISMISSAL OF SCHOOL DISTRICT EMPLOYEES

I. DEFINITIONS
A. "Code of Ethics for Minnesota Teachers" means the code of ethics found at Minn. R. 8700.7500.
B. "Code of Ethics for School Administrators" means the code of ethics found at Minn. R. 3512.5200.
C. "Household member" means a person living in the same household as the employee.
D. "Immediate Family" means
1. father, mother, child, spouse,
2. spouse's parent, child's spouse,
3. grandparent, sibling, grandchild, and
4. spouse's grandparent, spouse's grandchild, or spouse's sibling.

II. EMPLOYEE STANDARDS OF CONDUCT
A. Public confidence in the integrity of all school district employees is essential for the effective operation of the school district. Each employee should understand and abide by the professional code of ethics applicable to ~~his or he~~their job and all relevant school district policies and procedures.
B. All school district employees should pursue a course of conduct that does not violate public trust, including:
1. Employees of the school district should not accept other employment or engage in private enterprises that will impair their independence of judgment in the exercise of school district duties or otherwise impair their ability to satisfactorily perform their job-related responsibilities, impair their ability to provide for the safety of children or adversely affect the safety of co-employees.
2. Employees of the school district should abide by the requirements of the school district's Administrative Procedures Manual ~~(BA 5001)~~ concerning potential conflicts of interest.

III. ADMINISTRATION OF POLICY
A. The form of discipline imposed for violations of school board policies and rules may vary from an oral or written warning ~~reprimand~~ to termination of employment or discharge depending upon factors such as the nature of the violation; whether the violation was intentional, knowing or willful; and whether the employee has been the subject of prior disciplinary action of the same or a different nature.
B. In each case where any form of discipline is imposed, the employee's supervisor will:
1. Advise the employee of any inadequacy, deficiency or conduct which is the cause of the discipline, either orally or in writing;
2. Provide directives to the employee to correct the conduct or performance;
3. Specify the expected level of performance or modification of conduct to be required from the employee, which may also include ~~and~~ the amount of time the employee will have to meet the expectations for performance and conduct; and
4. Forward any letters of expectations or written warnings to the school district's Department of Human Resources.
C. The school district retains the right to immediately discipline, terminate or discharge an employee as appropriate, subject to relevant governing law and collective bargaining agreements where applicable.
D. Employees working in a position for which a teaching license is required by the Minnesota Department of Education will be subject to the provisions of the law governing those positions, subject to the collective bargaining agreement.
E. Employees working in a position that does not fall within the purview of Section II.D. above are subject to the following provisions.
1. A probationary ~~support~~ employee's employment can be dismissed any time during ~~his or her~~their probationary period.
2. After an employee has completed ~~his or her~~their probationary period, the employee may be dismissed only for cause.
F. An employee is subject to dismissal for failure to pass any physical examination that is required by the school board for the employee's position or inability to perform the essential functions of the employee's job with or without reasonable accommodation.

Created/Revised
Revised:
Revised: 3/21/14
Created: 2/2/99 (formerly Policy 4118 & 4219.1)
Created: 7/10/72

Legal References
Minn. Stat. § 122A.40 (Teachers – Employment; contracts; termination)
Minn. Stat. § 122A.41 (Teacher tenure)
Minn. Stat. § 122A.58 (Coaches)
Minn. Stat. § 122A.44 (Contracting with teachers)
Minn. Stat. § 123B.02, Subd. 14 (Employees; contracts for services)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 197.46 et seq. (Veterans Preference Act)
Minn. R. 3512.5200 (Code of Ethics for School Administrators)
Minn. R. 8700.7500 (Code of Ethics for Minnesota Teachers)

POLICY 421- GIFTS TO DISTRICT PERSONNEL

I. PURPOSE

The purpose of this policy is to establish ethical standards of conduct for all school district personnel including any member of the school board, any superintendent, school principal, or other school district official regarding gifts from individuals, organizations or businesses. In addition, the purpose of this policy is to provide sufficient guidance to allow school district officials to avoid the appearance of impropriety or conflict of interest with respect to gifts.

II. GENERAL STATEMENT OF POLICY

School board members and school district officials may not solicit, accept or receive a gift from a vendor or provider doing business with or seeking to do business with the school district.

III. VENDOR AND PROVIDER GIFTS

A. The following items are not considered gifts under this policy:
   1. An authorized political contribution to a school board member;
   2. Services such as advice, consultation, information, and communication in connection with legislation and services to constituents to assist a school district official in the performance of official duties;
   3. Services of insignificant value of a promotional or public relations nature with a resale value of $5.00 or less. The superintendent has discretion to determine what value is insignificant;
   4. A plaque or similar memento recognizing individual services in a field of specialty or to a charitable cause;
   5. A trinket or memento costing $5.00 or less;
   6. Informational material of unexceptional value; or
   7. Food or a beverage given at a reception, meal, or meeting away from the recipient's place of work by an organization before whom the recipient appears to make a speech or answer questions as part of a program.

B. School district personnel may accept a gift if the gift is given
   1. Because of the recipient's membership in a group, a majority of whose members are not local officials, and an equivalent gift is given or offered to the other members of the group;
   2. By an interested person who is a member of the family of the recipient, unless the gift is given on behalf of someone who is not a member of that family; or
   3. By a national or multistate organization of governmental organizations or public officials, if a majority of the dues to the organization are paid from public funds, to attendees at a conference sponsored by that organization, if the gift is food or a beverage given at a reception or meal and an equivalent gift is given or offered to all others attending.

IV. OTHER GIFTS

The school district recognizes that students, parents, and others may wish to show appreciation to school district employees. School district employees may accept gifts as tokens of appreciation.

Revised:
Policy Adopted: 3/17/15

Legal References

Minn. Stat. § 10A.071 Certain Gifts by Lobbyists and Principals Prohibited
Minn. Stat § 123B.02 Subd.6 Bequests, Donations, Gifts
Minn. Stat § 471.87 Public Officers, Interest in Contract; Penalty
Minn. Stat § 471.88 Exceptions
Minn. Stat §471.89 Contract, when void
Minn. Stat. § 471.895 Certain Gifts by Interested Persons Prohibited

PROCEDURE 421- GIFTS TO DISTRICT PERSONNEL

I. DEFINITIONS

A. "Gift" means money, real or personal property, a service, a loan, a forbearance or forgiveness of indebtedness, or a promise of future employment, that is given and received without the giver receiving consideration of equal or greater value in return. Additional examples of a gift subject to Policy #421 include a commission or an expense-paid trip.

B. "Interested person" means a vendor or provider of goods or services or a potential vendor or provider of goods or services to the school district.

C. "Provider" and "Vendor" mean a person or a representative of a person or association that has a direct financial interest in a decision that a school district official is authorized to make.

D. "School district official" means an employee or independent contractor acting on behalf of the school district whose job duties include screening or selection of vendors or providers of goods or services offered to the school district. School district officials include specifically any superintendents, principals, business managers, resource managers, activities coordinators, executive directors, budget managers, and any school district employee who is subject to the school district's Administrative Procedure covering Conflicts of Interest.

II. PROCEDURES

A. If a school district official is offered a gift that is not allowed under Policy 421, the school district official must inform the person offering the gift that the school district official is not allowed to accept the gift personally.

B. The school district official may direct the person offering the gift to redirect the gift to the school district or other related entity.

C. If any school district official has a question about whether a gift may be accepted, the school district official should consult with his or her supervisor.

Policy Adopted: 3/17/15

Legal References

Minn. Stat. § 10A.071 Certain Gifts by Lobbyists and Principals Prohibited
Minn. Stat § 123B.02 Subd.6 Bequests, Donations, Gifts
Minn. Stat § 471.87 Public Officers, Interest in Contract; Penalty
Minn. Stat § 471.88 Exceptions
Minn. Stat §471.89 Contract, when void
Minn. Stat. § 471.895 Certain Gifts by Interested Persons Prohibited

POLICY 443 – TUTORING OF STUDENTS

I. PURPOSE

The purpose of this policy is to provide information to school district employees regarding parameters for tutoring students.

II. GENERAL STATEMENT OF POLICY

The school district recognizes ~~that some students benefit from~~from the value of tutoring. School district employees are uniquely qualified to provide students with these services. School district employees may provide tutoring services for students if consistent with this policy and the Code of Ethics for Minnesota Teachers under Minnesota Rules 8700.2100.

III. COMMUNITY EDUCATION TUTORING SERVICES

A. The school district community education department will provide tutoring services on a district wide basis.
B. The school district community education department may employ school district teachers or other qualified employees to tutor school district students provided that the tutoring work does not interfere with the performance of the employee's primary job duties.

IV. FOR FEE TEACHER PROVIDED PRIVATE TUTORING SERVICES

A. A teacher may not use a professional relationship with students, parents, and colleagues to private advantage and should not accept remuneration for private tutoring services if that service may cause an actual conflict of interest or the appearance of a conflict of interest.
B. A teacher may not accept tutoring fee for students who are assigned to them during the current school year without prior administrative approval.
C. A teacher may not receive a fee for any private tutoring ~~done~~ performed during the teacher's duty day ~~and~~ or during a student's instructional day.
D. A teacher receiving a fee for private tutoring services for a student enrolled in the school district must obtain prior authorization from their principal or program leader.
E. A teacher seeking to provide private tutoring services for a fee on school district property must reserve a secure a permit to use school district facilities pursuant to Policy and Procedure 902.

Revised:
Revised: 6/23/20
Revised: 7/28/15
Adopted: 3/2/99 (formerly Policy 4134)
Policy 4134 Adopted: 4/3/84

Legal References:
Minn. R. 8700.~~7500~~ 2100 (*Code of Ethics for Minnesota Teachers*)

POLICY 435 – QUALIFICATION OF LICENSED PERSONNEL

I. All candidates for licensed positions ~~on the staff~~ must have or be eligible for valid licenses ~~or~~ and other state qualifications required to hold a licensed position ~~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~~ and state qualifications required for licensed positions ~~documents entitling them to serve in positions to which they are assigned, if such licenses or qualifications are a requirement of the position~~.

II. It is the sole responsibility of the employee to maintain valid licenses, remain in good standing, and maintain ~~or other~~ qualifications ~~that are a~~ requiredment of the position during employment with the District.

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: 11/21/2023
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
M.S. 122A.40, Subd. 3(b) Employment; Contracts; Termination

PROCEDURE 435 – QUALIFICATION OF LICENSED PERSONNEL

I. Before the employment of any non-certified employee becomes valid, the employee must file any required license or other qualification ~~in~~ with the Human Resources Department.

II. Before the employment of a licensed teacher or administrator becomes valid, the Human Resources Department will verify with the Minnesota Professional Educators Licensing Standards Board (PELSB)~~Department of Education (MDE)~~ that the individual has a valid license for the position for which he/she is being hired.

III. Before the employment of other licensed personnel (health specialists, occupational therapists, school nurses, school social workers) who are required to hold a license or qualification from a licensing agency other than ~~the Minnesota Department of Education~~PELSB becomes valid, ~~he/she~~they must file the required license(s) or other qualifications in the Human Resources Department.

IV. Each employee is solely responsible for the renewal, upon expiration date, of the license or qualification under which ~~he/she~~they serve~~s~~ and for the filing (filing applies to all non-~~MDE~~ PELSB licenses only) ~~of the~~proof of licensure or qualifications with the Human Resources Department. Failure to maintain required licenses or qualifications or failure to file credentials with the Human Resources Department may result in being placed on administrative leave, without pay, during the time the employee is without proper license or qualification, and may lead to termination if ~~the~~ licensure ~~or qualification is a minimum requirement of the job~~is required for the position. ~~If the license or qualification is in addition to the minimum requirement for the job and merits incentive pay, failure to ensure that a valid copy of the license or qualification is on file with the Human Resources Department prior to the expiration date may result in forfeiture of incentive pay until a valid copy is on file.~~

Revised:
Procedure Dated: 4/20/04
(formerly Policy 4113 & 4213)

Legal References
M.S. 122A.16 Qualified Teacher Defined
M.S. 122A.22 District Verification of Teacher Licenses

POLICY 448 – WORKER'S COMPENSATION INSURANCE

Worker's Compensation Insurance will be provided for all employees as required by statute.

Adopted: 3/2/99 (formerly Policy 4240.1)
Revised: 4/1/86
Policy Adopted: 12/1/76

PROCEDURE 448 – WORKER'S COMPENSATION INSURANCE

I. Reporting

A. Any employee who is injured or has an accident while on the job must notify his/her Principal and/or Supervisor within twenty-four hours after the incident. In cases of a severe accident and/or serious injury, the Principal and/or Supervisor must be notified immediately.

B. The employee's immediate supervisor is responsible for seeing that a Worker's Compensation "First Report of Injury" is filed with the Director of Administration within twenty-four hours following the incident. Any doctor or hospital Worker's Compensation expense must be submitted to the Director of Administration. The forms should not be sent to the District group health carrier.

II. Sick Leave and Compensation

A. Any loss of work covered by Worker's Compensation will be pro-rated on the employee's sick leave as defined in the Terms and Conditions of Employment.

B. Any compensation for salary received from Worker's Compensation will be pro-rated on the employee's regular rate of pay. Normally Worker's Compensation checks are mailed directly to the Personnel Department from Worker's Compensation. If not, these checks must be brought to the Personnel Department as soon as they are received by the employee. This will allow for updating payroll and sick leave records. The Personnel Department will give details to the employee.

Procedure 448 Dated: 3/2/99 (formerly Procedure 4240.1)
Procedure 4240.1 Dated: 4/1/86

POLICY 505 – STUDENT CELL PHONE AND TECHNOLOGY

I. PURPOSE

The purpose of this policy is to establish standards for students in the appropriate use of personal electronic devices at school and during school related activities.

II. GENERAL STATEMENT OF POLICY

A. Students are encouraged not to bring cell phones or other electronic devices, including smart watches and earbuds/air pods to school.

~~A.~~B. Students are expected to conduct themselves in a manner that respects the rights of others. Use of a personal electronic device (including cell phones, smart watches, computers, cameras, recording devices, listening devices, earbuds/air pods and any other device that can be used to transmit or capture images, sound or data) in a manner that interferes with a positive, orderly, educational environment or does not respect the rights of others is prohibited.

~~B.~~C. Students bring personal electronic devices to school at their own risk. The District assumes no liability for loss, theft, damage, nor liability for any unauthorized use of an electronic device. If a device is confiscated under this policy, no responsibility for the safety or security of the device is guaranteed.

~~C.~~D. Student personal electronic devices are subject to search upon reasonable suspicion that the device has been used in a manner that violates the law or school policy. Any search of a student's personal electronic device must be conducted at the direction of the building administrator and must be narrowly tailored to respect a student's privacy.

~~D.~~E. This policy applies to student conduct occurring on school property, during school related activities, or for student conduct which creates a substantial disruption to the educational environment.

III. RESTRICTIONS AND PROHIBITIONS IN USE OF PERSONAL TECHNOLOGY

A. Students are prohibited from using personal technology under the following circumstances:

1. Using a personal electronic device to photograph, video record/capture images, audio record/capture, listen-in on, track, or engage in surveillance of any student or staff person: (a) without their knowledge or consent; and (b) in a manner that is harmful to another or an invasion of privacy. This provision would not apply to pictures, video or audio recording of persons present at school sponsored events open to the public when the student is otherwise complying with school board policy.
2. Using a personal electronic device in locker rooms, restrooms, rooms designated for changing clothing or in other areas where there is an increased expectation of privacy.
3. Using a personal electronic device to engage in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, or wrongfully obtaining test copies or scores.
4. Using a personal electronic device on school property or at a school sponsored activity to create, send, share, view, receive, or possess an indecent or obscene visual depiction of oneself or another person.
5. Possessing a surreptitious surveillance device on school property or during a school sponsored activity without the expressed permission of building administration.
6. Using a personal electronic device while operating a motor vehicle on school property.

B. Notwithstanding the prohibitions/limitations set forth in this policy, use of a personal electronic device may be permitted to the extent allowed or required by a student's individualized education program (IEP), Section 504 Plan, Health Plan or if it is needed in an emergency that threatens the safety of students, staff, or other individuals.

C. Students permissibly using a personal electronic device while on school property must exhibit respect for the educational environment by:

1. Following the classroom teacher or a building administrators' instructions for use;
2. Using the device in a manner that does not distract from the educational process or disturb other students;
3. Using the device in a manner that respects the property and copyright rights of others;
4. Using the device in a manner that does not interfere with the safe operation of school transportation, or the safety of students or driver.

IV. CONSEQUENCES FOR VIOLATIONS

Use of a personal electronic device in violation of this policy may result in temporary confiscation of the device; revocation of the privilege to possess the device on school property or at school sponsored activities; and/or disciplinary action, up to and including suspension; expulsion; and/or referral to law enforcement.

V. The school board directs the superintendent and school district administration to establish rules and procedures regarding student possession and use of cell phones in schools consistent with this policy. These rules and procedures should seek to minimize the impact of cell phones on student behavior, mental health, and academic attainment. These rules and procedures may be designed for specific school buildings, grade levels, or similar criteria.

Revised:
Revised: 5/24/22
Adopted: 11/19/19

Legal References
Minnesota Statutes 121A.73

Cross References
Policy 406 – Public and Private Personnel Data
Policy 441- Digital Technologies and Digital Systems Acceptable Use
Policy 506 – Student Discipline
Policy 515 – Protection and Privacy of Education Records and Data

PROCEDURE 505 – STUDENT CELL PHONE AND TECHNOLOGY

I. ELEMENTARY AND MIDDLE SCHOOLS: No cell phones allowed during the academic school day.

A. GENERAL STATEMENT
Students are encouraged not to bring cell phones or other electronic devices including smart watches, and earbuds/air pods to school. If students choose to bring a cell phone/device to school the expectations are the cell phones, electronic devices including smart watches and earbuds/air pods will remain in the student backpacks/lockers during the academic school day, including lunch, passing times and other non-instructional time.

B. EXPECTATIONS
The following expectations are consistent with and in addition to what is listed in Policy 505 Student Cell Phone and Technology.

1. Students who need to be in contact with their family during the academic day are to ask permission to use one of the school phones. Parents are welcome and encouraged to contact the building's main office if there is a message that needs to be relayed.
2. Student assume the risk of damage, theft or loss when choosing to bring a phone or device to school.
3. Students may use their cell phone, smart watches and earbuds/air pods before and after the academic school day, for the following reasons:
    i. Checking in or responding to family members.
    ii. Sending and receiving appropriate communication with friends.
    iii. Sharing school-appropriate material with friends.
4. Cell phone use of any kind is not permitted in locker rooms or bathrooms.
5. Earbuds/headphones may be allowed at designated times for instructional purposes on school approved devices.

C. Cell phone guidelines for off-campus school activities will be individualized depending on the specific trip and activities. These expectations will be addressed at pre-trip meetings and/or on trip-specific permission slips.

D. Students who require the use of cell phones or other electronic devices including smart watches as reflected in that student's Individual Education Plan, 504 Plan or Individual Health Plan may have their device with them at the times designated, but must adhere to all other expectations of the cell phone policy.

E. CONSEQUENCES
First Offense: Staff member turns the device into the front office for the remainder of the school day. Student picks up the device at the end of the day.
Second Offense: Staff member turns the phone into the front office for the remainder of the school day. Parent, or adult designated by the parent, picks up the device.
Third Offense: Staff member turns phone into the front office for the remainder of the school day. Parent picks up the device.
Fourth Offense: Cell phone plan created. Phone no longer allowed on site.

II. HIGH SCHOOLS: Limited cell phone or electronic device use during passing time and lunch.

A. GENERAL STATEMENT
Students are encouraged not to bring cell phones or other electronic devices including smart watches, and earbuds/air pods to school. If students choose to bring a cell phone/device to

school the expectations are the cell phones, electronic devices including smart watches and earbuds/air pods will remain in the student backpacks/lockers during the academic school day, including lunch, passing times and other non-instructional time.

B. EXPECTATIONS
The following expectations are consistent with and in addition to what is listed in Policy 505 Student Cell Phone and Technology.

1. Students who need to be in contact with their family during the academic day are to ask permission to use one of the school phones. Parents are welcome and encouraged to contact the building's main office if there is a message that needs to be relayed.
2. Student assume the risk of damage, theft or loss when choosing to bring a phone or device to school.
3. Students may use their cell phone, smart watches and earbuds/air pods before and after the academic school day, for the following reasons:
    i. Checking in or responding to family members.
    ii. Sending and receiving appropriate communication with friends.
    iii. Sharing school-appropriate material with friends.
4. Cell phone use of any kind is not permitted in locker rooms or bathrooms.
5. Earbuds/headphones may be allowed at designated times for instructional purposes on school approved devices.
6. Cell phone or electronic device use is allowed between classes and during lunch only.

C. Cell phone guidelines for off-campus school activities will be individualized depending on the specific trip and activities. These expectations will be addressed at pre-trip meetings and/or on trip-specific permission slips.

D. Students who require the use of cell phones or other electronic devices including smart watches as reflected in that student's Individual Education Plan, 504 Plan or Individual Health Plan may have their device with them at the times designated, but must adhere to all other expectations of the cell phone policy.

E. CONSEQUENCES
First Offense: Staff member turns the device into the front office for the remainder of the school day. Student picks up the device at the end of the day.
Second Offense: Staff member turns the phone into the front office for the remainder of the school day. Parent, or adult designated by the parent, picks up the device.
Third Offense: Staff member turns phone into the front office for the remainder of the school day. Parent picks up the device.
Fourth Offense: Cell phone plan created. Phone may be held by administration during days or not allowed on site as determined by school administration.

Adopted: _____

Legal References
Minnesota Statutes 121A.73

Cross References
Policy 406 – Public and Private Personnel Data
Policy 441- Digital Technologies and Digital Systems Acceptable Use
Policy 506 – Student Discipline
Policy 515 – Protection and Privacy of Education Records and Data

POLICY 512 – SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES

I. PURPOSE

The purpose of this policy is to protect students' rights to free speech in production of school sponsored publications and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

II. GENERAL STATEMENT OF POLICY

A. The school district may exercise editorial control over the style and content of student expression in school-sponsored publications and activities.

B. Expressions and representations made by students in school-sponsored publications and activities are not expressions of official school district policy. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies.

C. Students who believe their right to free expression has been unreasonably restricted in a school-sponsored media or activity may seek review of the decision by the building principal. The principal shall issue a decision no later than three (3) school days after review is requested.

1. Students producing school-sponsored media and activities shall be under the supervision of a faculty advisor and the school principal. School-sponsored media and activities shall be subject to the guidelines set forth below.
2. School-sponsored media may be distributed at reasonable times and locations.

III. DEFINITIONS

A. "Distribution" means circulation or dissemination of material by means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting, or displaying material, or placing materials in internal staff or student mailboxes.

B. "Material and substantial disruption" of a normal school activity means:

1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, "material and substantial disruption" is defined as any disruption which interferes with or impedes the implementation of that program.
2. Where the normal school activity is voluntary in nature (including, without limitation, school athletic events, school plays and concerts, and lunch periods) "material and substantial disruption" is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.

C. "Minor" means any person under the age of eighteen (18).

D. "Obscene to minors" means:

1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of minors of the age to whom distribution is requested;
2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, or lewd exhibition of the genitals; and
3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.

E. "School activities" means any activity of students sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in-school lunch periods.

F. "School-sponsored media" means material that is:

1. prepared, wholly or substantially written, published, broadcast, or otherwise disseminated by a student journalist enrolled in the school district;
2. distributed or generally made available to students in the school; and
3. prepared by a student journalist under the supervision of a student media adviser.

School-sponsored media does not include material prepared solely for distribution or transmission in the classroom in which the material is produced, or a yearbook.

G. "Student journalist" means a school district student in grades 6 through 12 who gathers, compiles, writes, edits, photographs, records, or otherwise prepares information for dissemination in school-sponsored media.

H. "Student media adviser" means a qualified teacher, as defined in Minnesota Statutes, section 122A.16, that the school district employs, appoints, or designates to supervise student journalists or provide instruction relating to school-sponsored media.

IV. GUIDELINES

A. Except as provided in paragraph B below, a student journalist has the right to exercise freedom of speech and freedom of the press in school-sponsored media regardless of whether the school-sponsored media receives financial support from the school or district, uses school equipment or facilities in its production, or is produced as part of a class or course in which the student journalist is enrolled. Freedom of speech includes freedom to express political viewpoints. Consistent with paragraph B below, a student journalist has the right to determine the news, opinion, feature, and advertising content of school-sponsored media. The school district must not discipline a student journalist for exercising rights or freedoms under this paragraph or the First Amendment of the United States Constitution.

B Student expression in school-sponsored media, a yearbook, or school-sponsored activity is prohibited when the material:

1. is obscene to minors;
2. is defamatory;
3. is profane, harassing, threatening, or intimidating;
4. constitutes an unwarranted invasion of privacy;
5. violates federal or state law;
6. causes a material and substantial disruption of school activities;

7. is directed to inciting or producing imminent lawless action on school premises or the violation of lawful school policies or rules, including a policy adopted in accordance with Minnesota Statutes, section 121A.03 or 121A.031;
8. advertises or promotes any product or service not permitted for minors by law;
9. expresses or advocates sexual, racial, or religious harassment or violence or prejudice; or
10. is distributed or displayed in violation of time, place, and manner regulations.

C. The school district must not retaliate or take adverse employment action against a student media adviser for supporting a student journalist exercising rights or freedoms under paragraph A above or the First Amendment of the United States Constitution.

D. Notwithstanding the rights or freedoms of this Article or the First Amendment of the United States Constitution, nothing in this Article inhibits a student media adviser from teaching professional standards of English and journalism to student journalists. These professional standards may include, but are not limited to, the following:

1. assuring that participants learn whatever lessons the activity is designed to teach;
2. assuring that readers or listeners are not exposed to material that may be inappropriate for their level of maturity;
3. assuring that the views of the individual speaker are not erroneously attributed to the school;
4. assuring that the school is not associated with any position other than neutrality on matters of political controversy;
5. assuring that the sponsored student speech cannot reasonably be perceived to advocate conduct otherwise inconsistent with the shared values of a civilized social order;
6. assuring that the school is not associated with expression that is, for example, ungrammatical, poorly written, inadequately researched, biased or prejudiced, vulgar or profane, or unsuitable for immature audiences.

E. Time, Place, and Manner of Distribution

Students shall be permitted to distribute written materials at school as follows:

1. Time: Distribution shall be limited to the hours before the school day begins, during lunch hour and after school is dismissed.
2. Place: Written materials may be distributed in locations so as not to interfere with the normal flow of traffic within the school hallways, walkways, entry ways, and parking lots. Distribution shall not impede entrance to or exit from school premises in any way.
3. Manner: No one shall induce or coerce a student or staff member to accept a student publication.

V. POSTING

This Policy, consistent with Minnesota Statutes, section 121A.80, will be posted on the district website.

Adopted: _____

Legal References:

U. S. Const., amend. I
Morse v. Frederick, 551 U.S. 393 (2007)
Hazelwood School District v. Kuhlmeier, 484 U.S. 260 (1988)
Bystrom v. Fridley High School, I.S.D. No. 14, 822 F. 2d 747 (8th Cir. 1987)
Minn. Stat. § 121A.03 (Model Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)

Minn. Stat. § 121A.80 (Student Journalism; Student Expression)

Cross References:
Policy 506 - Student Discipline
Policy 923 Distribution of Materials for Students