

Organizational Meeting

Tuesday, January 6, 2026 5:30 PM

Oak Park Learning Center, 6355 Osman Avenue North, Stillwater, MN 55082

I. Call to Order	Speaker (s) : Ms. Alison Sherman
II. Roll Call	Speaker (s) : Ms. Alison Sherman
III. Pledge of Allegiance	Speaker (s) : Ms. Alison Sherman
IV. Approval of Agenda	Speaker (s) : Ms. Alison Sherman
V. Board Organization	Speaker (s) : Ms. Alison Sherman
V.A. Election of Chair	Speaker (s) : Ms. Alison Sherman
V.B. Election of Vice Chair	Speaker (s) : School Board Chair
V.C. Election of Clerk	Speaker (s) : School Board Chair
V.D. Election of Treasurer	Speaker (s) : School Board Chair
V.E. School Board Committee Assignments and Working Groups 2026	
V.F. Review Policy 209 - Code of Ethics	
V.G. Designate District Depositories of Major Accounts	
V.H. Authorizing Use of Facsimile Signature	
V.I. Authorizing Administration to Develop Specifications and Solicit Bids	
V.J. Authorizing Chief Financial Officer / Supervisor of Financial Services / District Accountant to make Electronic Fund Transfers	
V.K. Designate Official Publication	
V.L. Authorizing Administration to lease, purchase, and contract for goods and services	
V.M. Authorizing Administration to Utilize Joint Purchasing Agreements	
V.N. Designate Deputy Board Treasurer and Deputy Clerk	
V.O. Designation of an Identified Official with Authority for Education Identity Access Management	
VI. Consent Agenda	
VI.A. Payment of Invoices, December 13, 2025 - January 2, 2026	
VI.B. Policy 203.6 - Consent Agenda	
VII. Business Items	
VII.A. Action: Approve Audit Presentation/Report LB Carlson	Speaker (s) : Ms. Marie Schrul, Chief

VIII.

Adjournment

Financial Officer
Speaker (s): School
Board Chair



SCHOOL BOARD

POLICY TITLE	POLICY NUMBER	ADOPTED	REVIEW FREQUENCY
Code of Ethics	209	Adopted: 11-29-2018 Reviewed: 1-05-2023 Revised: 03-04-2024	Annual

I. PURPOSE

The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

II. GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE SCHOOL BOARD, I WILL:

1. Attend school board meetings.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the school board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.
8. Inform myself about the proper duties and functions of a school board member.

B. IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.
2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and

advance its progress.

4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.
2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.
3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.
4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.
5. Make decisions by voting in school board meetings after all sides of debatable questions have been presented.
6. Insist that committees be appointed to serve only in an advisory capacity to the school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the school district and community.
2. Attempt to obtain adequate financial support for the school district's programs.
3. Insist that business transactions of the school district be ethical and open.
4. Strive to uphold my responsibilities and accountability to the taxpayers in my school district.

E. IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the school district.
2. Give the superintendent authority commensurate with his or her responsibilities.
3. Assure that the school district will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in hiring all employees.
5. Participate in school board action after considering the recommendation of the

superintendent and only after the superintendent has furnished adequate information supporting the recommendation.

6. Insist the superintendent keep the school board adequately informed at all times.
7. Offer the superintendent counsel and advice.
8. Recognize the status of the superintendent as the chief executive officer and a non-voting, ex officio member of the school board.
9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board for proper referral according to the chain of command.
10. Present any personal criticisms of employees to the superintendent.
11. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a school board member.
2. Comply with all school district policies as adopted by the school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.
4. Recognize that school district business may be legally transacted only in an open meeting of the school board.
5. Avoid conflicts of interest and refrain from using my school board position for personal gain.
6. Take no private action that will compromise the school board or administration.
7. Guard the confidentiality of information that is protected under applicable law

Legal References:

Minn. Stat. § 123B.02, Subd. 1 (General Powers of Independent School Districts)

Minn. Stat. § 123B.09 (Boards of Independent School Districts)

Minn. Stat. § 123B.143, Subd. 1 (Superintendent)

Cross References: None

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOWA) for each Local Educational Agency (LEA) that uses the Education Identity and Access Management (EDIAM) system. The IOWA is responsible for authorizing, reviewing, and recertifying user access for their LEA in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOWA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOWA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to MDE annually, as well as any time there is a change in the assignment of the IOWA.

MDE strongly recommends that the superintendent or executive director is named IOWA, who then can grant IOWA proxy roles.

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: Stillwater Area Schools Public District 0834-01

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 0834-01

Will the Superintendent/Executive director act as the IOWA? See options below, please check **one**

Yes, the Superintendent/Executive Director **will serve** as the IOWA. *(If checked, skip to Board Member Signature section.)*

· **Full Name:** Dr. Michael Funk

· **EDIAM Username** *(If not yet created, visit [Data Submissions](#)):* mikefunk

No, in lieu of the Superintendent/Executive Director acting as the IOWA they **designate the following individual** to serve as the IOWA:

· **Full Name:** _____

· **EDIAM Username** *(If not yet created, visit [Data Submissions](#)):* _____

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to: useraccess.mde@state.mn.us

Consent Agendas	203.6	Adopted: 07-12-2018 Reviewed: 12-09-2021 Reviewed: 10-23-2023	Three Year

I. PURPOSE

The purpose of this policy is to allow the use of a consent agenda.

II. GENERAL STATEMENT OF POLICY

In order for a more efficient administration of school board meetings, the school board may elect to use a consent agenda for the passage of noncontroversial items or items of a similar nature.

III. CONSENT AGENDAS

- A. The superintendent, in consultation with the school board chair, may place items on the consent agenda. By using a consent agenda, the school board has consented to the consideration of certain items as a group under one motion. Should a consent agenda be used, an appropriate amount of discussion time will be allowed to review any item upon request.
- B. Consent items are those which usually do not require discussion or explanation prior to school board action, are noncontroversial and/or similar in content, or are those items which have already been discussed and/or explained and do not require further discussion or explanation. Such agenda items might include ministerial tasks such as, but not limited to, the approval of previous minutes, approval of bills, gifts and donations (excluding real property), monthly operating authority, approval of reports, etc. These items might also include similar groups of decisions such as, but not limited to, approval of staff contracts, approval of maintenance details for the school district buildings and grounds or approval of various schedules.
- C. Items shall be removed from the consent agenda by a timely request by an individual school board member for independent consideration. A request is timely if made prior to the vote on the consent agenda. The request does not require a second or a vote by the school board. An item removed from the consent agenda will then be discussed and acted on separately immediately following the consideration of the consent agenda.
- D. Consent agenda items are approved en masse by one vote of the school board. The consent agenda items shall be separately recorded in the minutes.

Legal References:

Minn. Stat. § 123B.09, Subd. 7 (School Board Powers)

Cross References:

MSBA/MASA Model Policy 203.2 (Order of the Regular School Board Meeting)

MSBA/MASA Model Policy 203.5 (School Board Meeting Agenda)

MSBA/MASA Model Policy 204 (School Board Meeting Minutes)



Independent School District No. 834

Audit Report for Year Ended June 30, 2025

Presented by: Aaron J. Nielsen, CPA

Principal

952-224-1627 ♦ anielsen@lbcarlson.com

Opinion on Financial Statements

- District Audit

Internal Controls and Compliance

- Financial Statement Audit
- State Laws and Regulations

District Financial Audit

- Unmodified Opinions on Basic Financial Statements
- Implementation of GASB Statement No. 101, Compensated Absences
- Changes in LTFM and Unearned Revenue

Internal Controls and Compliance – Financial Audit

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

Minnesota Legal Compliance

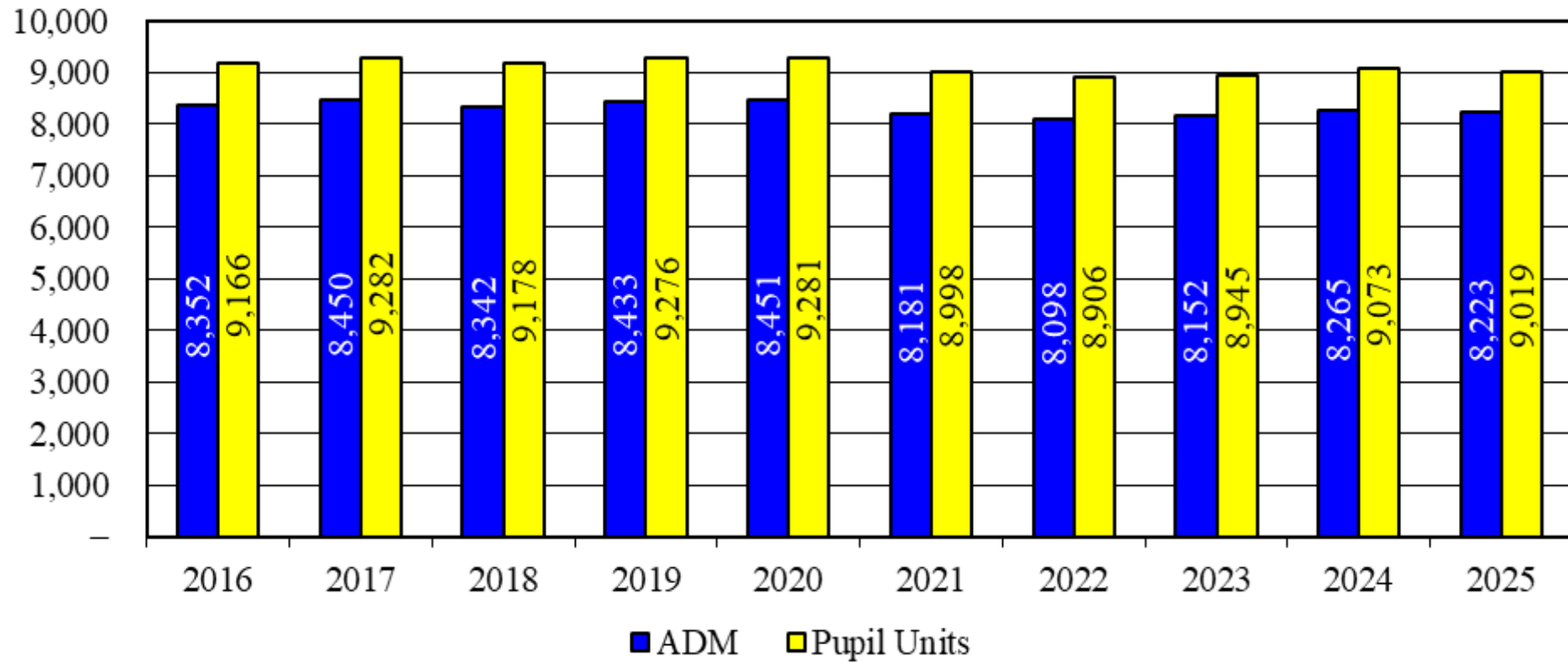
- No instances of noncompliance with Minnesota laws and regulations reported in the current year.

Federal Single Audit

- Will be issued separately, upon the release of the new compliance supplement.

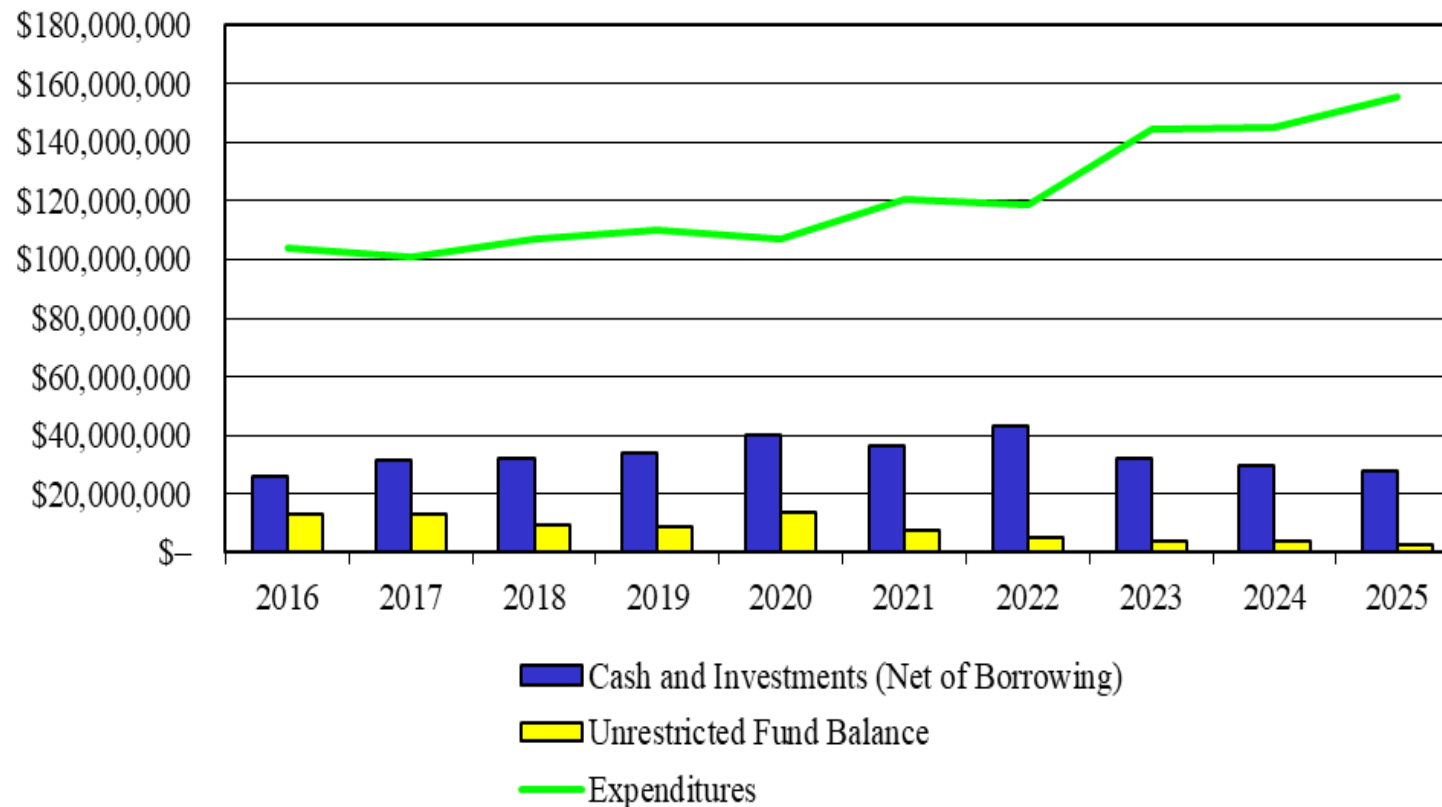
ADJUSTED ADM AND PUPIL UNITS SERVED

Adjusted ADM and Pupil Units Served



GENERAL FUND FINANCIAL POSITION – TREND ANALYSIS

General Fund Financial Position
Year Ended June 30,



GENERAL FUND FINANCIAL POSITION – TREND ANALYSIS



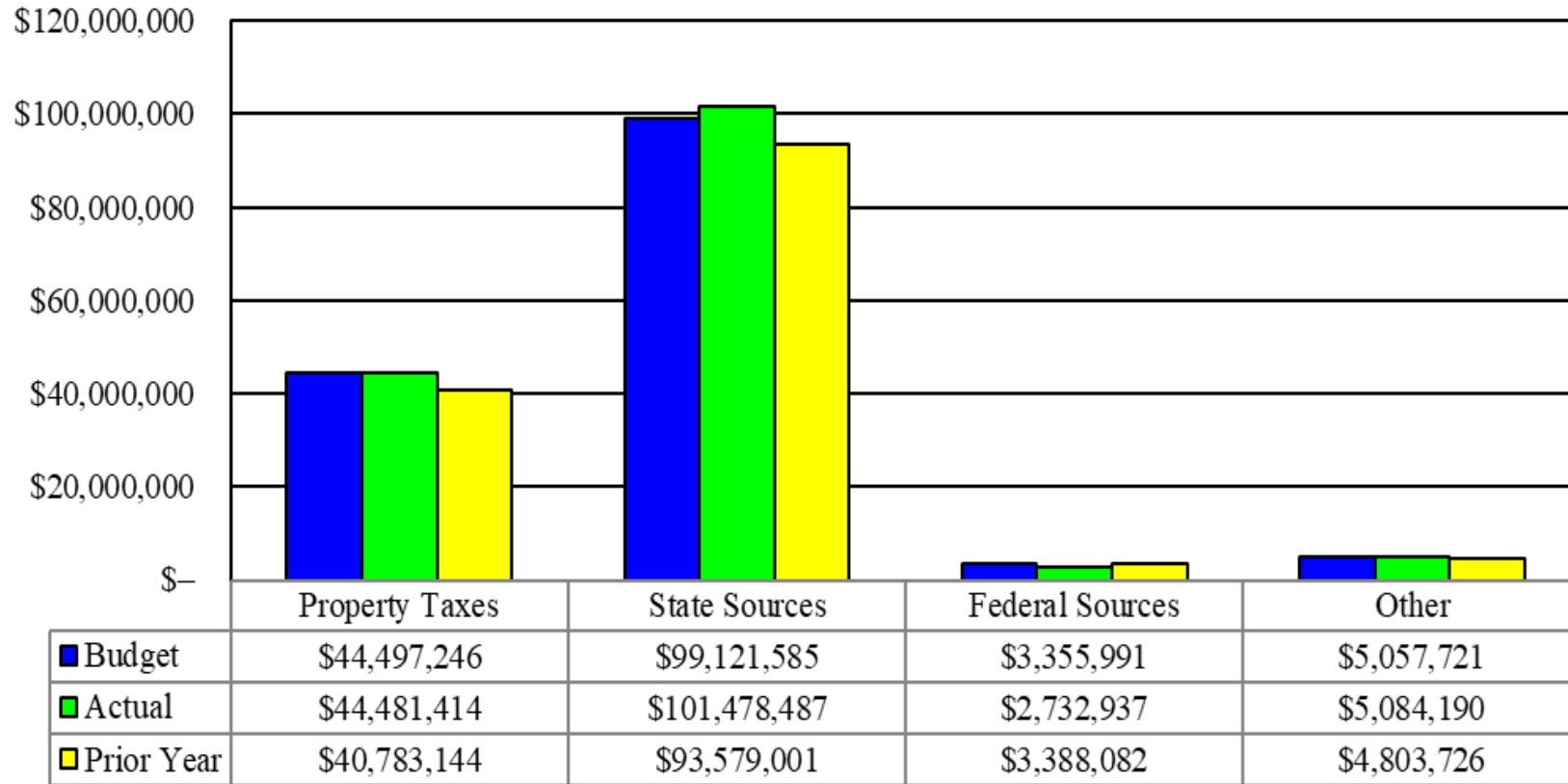
	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	\$ 59,842	\$ 148,874	\$ 127,118	\$ 77,565	\$ 60,527
Restricted fund balances (1)	14,232,268	16,310,627	6,954,021	4,683,142	3,423,322
Unrestricted fund balances					
Assigned	2,845,311	2,471,741	2,472,209	2,424,582	1,161,299
Unassigned	4,426,645	2,463,162	1,572,844	1,653,023	1,643,723
Total fund balance	<u>\$ 21,564,066</u>	<u>\$ 21,394,404</u>	<u>\$ 11,126,192</u>	<u>\$ 8,838,312</u>	<u>\$ 6,288,871</u>
Unrestricted fund balances as a percentage of total expenditures (2)	<u>6.0%</u>	<u>4.1%</u>	<u>2.8%</u>	<u>2.8%</u>	<u>1.8%</u>
Unassigned fund balances as a percentage of total expenditures (2)	<u>3.7%</u>	<u>2.1%</u>	<u>1.1%</u>	<u>1.1%</u>	<u>1.1%</u>

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

(2) Percentages include transfers out beginning in fiscal 2023 for consistency with updated fund balance policy.

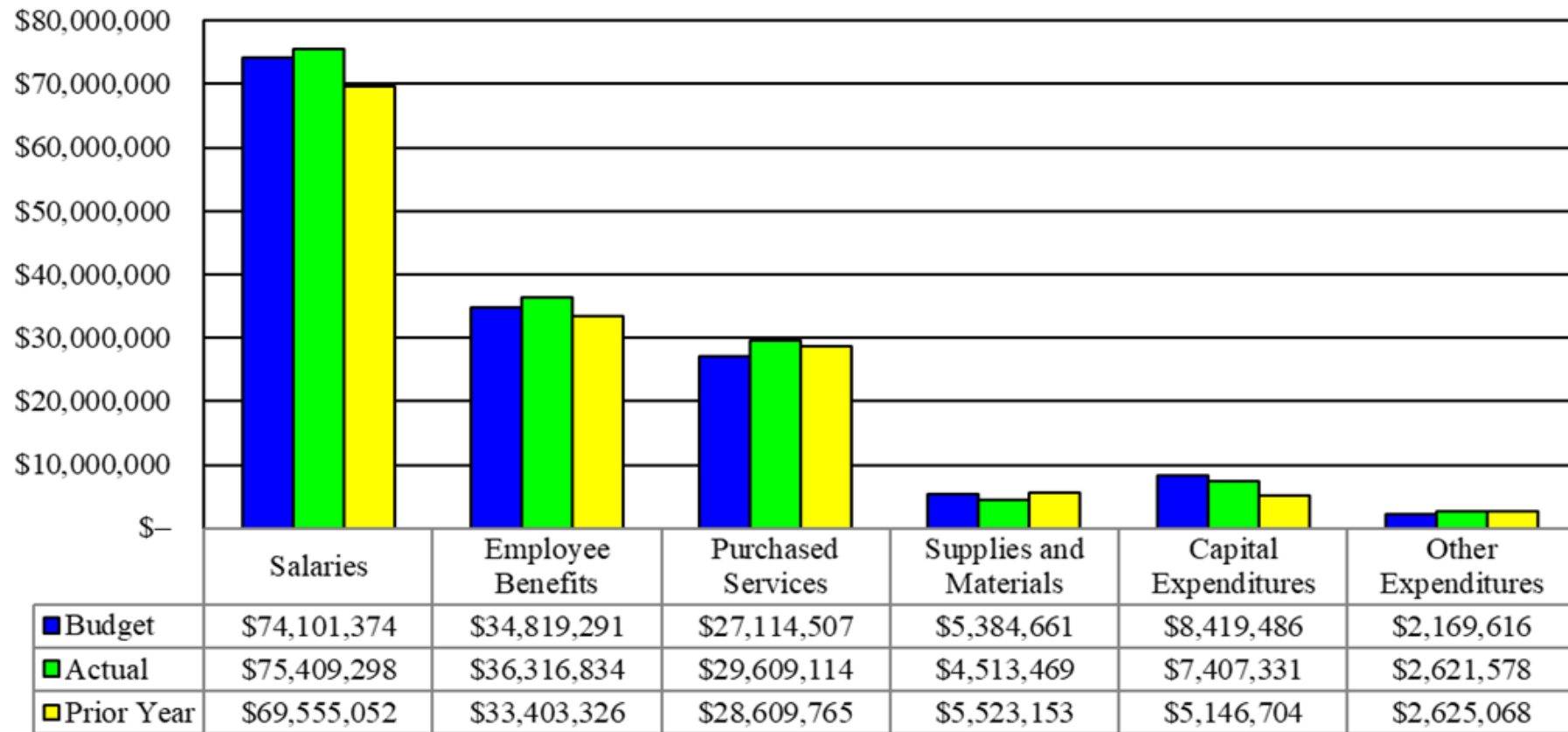
GENERAL FUND REVENUE

General Fund Revenue



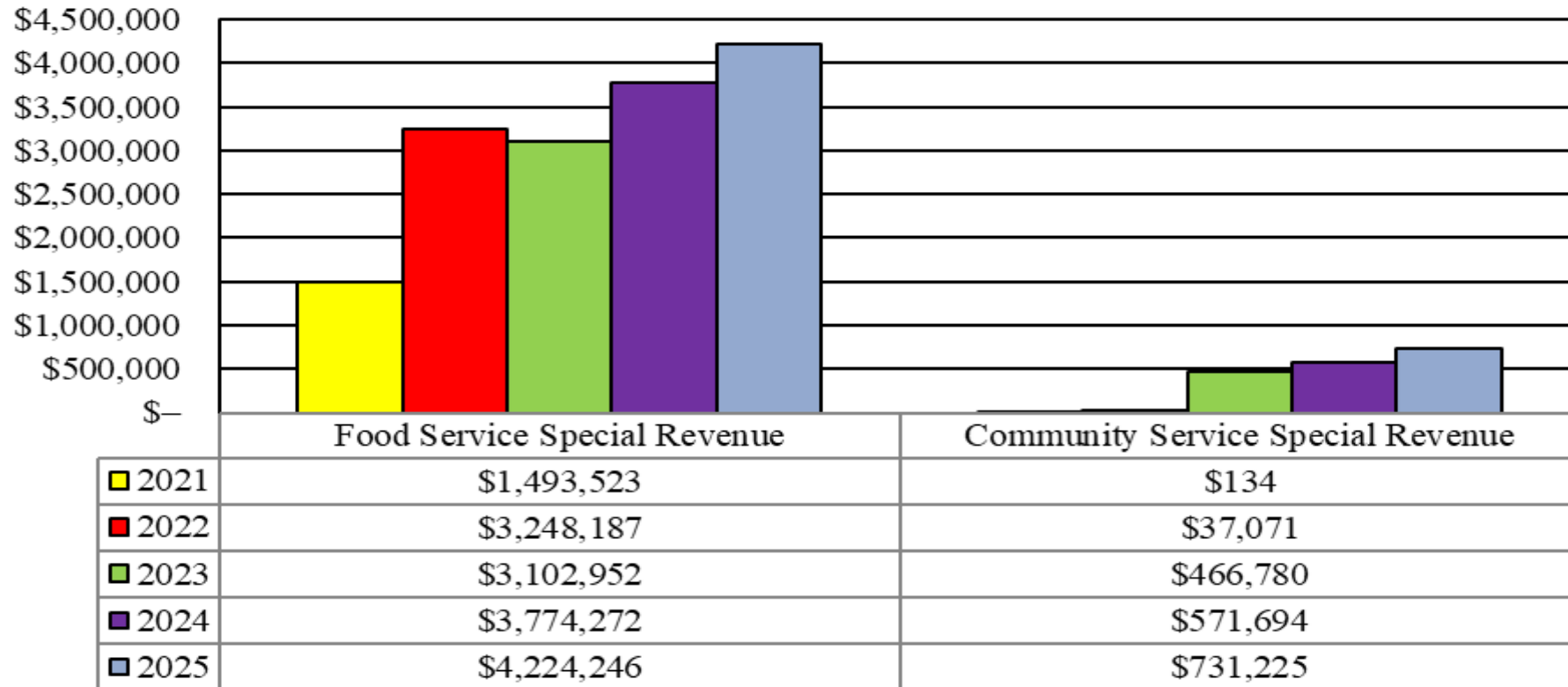
GENERAL FUND EXPENDITURES

General Fund Expenditures



OTHER GOVERNMENTAL FUNDS

Other Operating Funds
Total Fund Balances



DISTRICT-WIDE STATEMENT OF NET POSITION



	June 30,		Change
	2025	2024	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 95,601,242	\$ 128,162,616	\$ (32,561,374)
Total capital assets, net of depreciation/amortization	220,328,077	184,963,761	35,364,316
Pension adjustments	(63,864,803)	(66,507,227)	2,642,424
OPEB adjustments	(12,097,269)	(11,846,394)	(250,875)
Other long-term liabilities/obligations	(206,337,789)	(197,915,107)	(8,422,682)
Other adjustments	(5,621,547)	(4,514,813)	(1,106,734)
Total net position – governmental activities	\$ 28,007,911	\$ 32,342,836	\$ (4,334,925)
Net position			
Net investment in capital assets	\$ 112,363,035	\$ 96,784,018	\$ 15,579,017
Restricted	10,243,825	9,799,260	444,565
Unrestricted	(94,598,949)	(74,240,442)	(20,358,507)
Total net position	\$ 28,007,911	\$ 32,342,836	\$ (4,334,925)