



Excellence. For each and every student.

BOARD OF EDUCATION

Regular Meeting - Monday, December 11, 2023 - 7:00 PM
Creekside
16000 41st Ave N.
Plymouth, MN 55446

Minutes of Regular Meeting Meeting

A Regular Meeting Meeting of the Board of Education of Wayzata Public Schools was held Monday, December 11, 2023, beginning at 7:00 PM in the Creekside 16000 41st Ave N. Plymouth, MN 55446.

1. CALL TO ORDER/ROLL CALL	2
2. APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS	3
A. Approval of Minutes	4
B. Finance and Operations	
1. Monthly Reports	
i. Board Gifts- November 2023	7
ii. Check Report- November 2023	8
iii. Wire, EFT, & ACH- October 2023	41
C. Human Resource Services	
1. Monthly Recommendations	42
2. University Agreements	45
i. Western Governors University	46
ii. State of Minnesota State Colleges and Universities	48
iii. Regents of the University of Minnesota	58
iv. University of Western States	64
3. TRUTH IN TAXATION PRESENTATION	72
4. PUBLIC COMMENT ON TRUTH IN TAXATION	96
5. REPORTS FROM ORGANIZATIONS	97
A. Wayzata High School Student Council Representative	
6. RECOGNITIONS	
A. Boys Soccer State Champions	98
B. Girls Volleyball State Champions	99
C. Girls Cross Country State Champions	100
D. Boys Cross Country State Champions	101
E. Employee of the Month	102
7. SCHOOL SPOTLIGHT PRESENTATION- GLEASON LAKE ELEMENTARY	103
8. AUDIENCE OPPORTUNITY TO ADDRESS SCHOOL BOARD	116
9. ADMINISTRATIVE REPORTS AND RECOMMENDATIONS	
A. Superintendent	
B. Teaching and Learning	
C. Finance and Operations	
1. Monthly Financial Reports	117
2. Fiscal Year 2023 Audit Approval	121
i. Annual Comprehensive Financial Report	122
ii. Special Purpose Report	288
iii. Corrective Action Plan	310
iv. Management Report	312
3. 2023 Payable 2024 Levy Certification	334
D. Human Resource Services	
10. OTHER BOARD ACTION	335
A. Superintendent Evaluation Committee Report	
B. Superintendent Contract	336
11. BOARD REPORTS	349
12. ADJOURN	350



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Call to Order

ITEM: Roll Call Attendance

COMMENTS BY: Sarah Johansen, Board Chair

	PRESENT	ABSENT
Milind Sohoni	_____	_____
Linda Cohen	_____	_____
Heidi Kader	_____	_____
Bonita Lucky	_____	_____
Cheryl Polzin	_____	_____
Sheila Prior	_____	_____
Sarah Johansen	_____	_____
Chace Anderson, ex-officio	_____	_____



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Approval of Agenda and Consent Agenda Items

ITEM: Approval of Agenda and Consent Agenda Items

COMMENTS BY: Sarah Johansen, Board Chair

Consent Agenda items are considered to be routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event, the item will be removed as a Consent Agenda item and addressed. Consent Agenda items are as follows:

- A. Approval of Minutes
 - 1. Regular Meeting- November 13, 2023
 - 2. Finance and Operations
 - i. Monthly Reports
 - 1. Board Gifts- November 2023
 - 2. Check Report- November 2023
 - 3. Wire, EFT & ACH Report- October 2023
- B. Human Resource Recommendations
 - 1. Monthly Recommendations
 - 2. University Agreements
 - i. Western Governors University
 - ii. State of Minnesota Colleges and Universities
 - iii. Regents of the University of Minnesota
 - iv. University of Western States

Recommended Action: Approve the full agenda as presented, and the consent agenda items.

Motion by: _____ **ROLL CALL** **Passed:** _____

Second by: _____ **Failed:** _____

Abstentions: _____

Regular Meeting
Monday, November 13, 2023 7:00 PM Central

Creekside
16000 41st Ave N.
Plymouth, MN 55446

Linda Cohen: Present
Sarah Johansen: Present
Heidi Kader: Present
Bonita Lucky: Present
Cheryl Polzin: Present
Sheila Prior: Present
Milind Sohoni: Present

Present: 7.

Meeting called to order at 7:01pm.

1. CALL TO ORDER/ROLL CALL

2. APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS

Approve the full agenda as presented, and the consent agenda items. This motion, made by Milind Sohoni and seconded by Heidi Kader, Passed.

Linda Cohen: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Bonita Lucky: Aye, Cheryl Polzin: Aye, Sheila Prior: Aye, Milind Sohoni: Aye
Aye: 7, Nay: 0

2.A. Approval of Minutes

2.B. Finance and Operations

2.B.1. Monthly Reports

2.B.1.i. Board Gifts- October 2023

2.B.1.ii. Check Reports- October 2023

2.B.1.iii. Wire, EFT & ACH- September 2023

2.B.2. Bid Approval- WHS Auditorium

2.C. Human Resource Services

2.C.1. Monthly Recommendations

3. REPORTS FROM ORGANIZATIONS

3.A. Wayzata High School Student Council Representative

4. RECOGNITIONS

4.A. National Merit Scholarship Semi-Finalist and Esteemed Teachers

Congratulations to the 32 2023-24 WHS Seniors honored as 2024 National Merit Scholarship Semifinalists and to the Esteemed Staff members identified by the Semifinalists as having a significant impact on their learning.

4.B. 2023 Teacher of the Year award from Minnesota Council on the Teaching of Languages and Cultures (MCTLTC)

Congratulations to Sheen Heng, World Language Teacher at Wayzata High School, for being named the 2023 Teacher of the Year by the Minnesota Council on the Teaching of Languages and Cultures (MCTLTC)

4.C. Employees of the Month- WHS

Congratulations to both Dave Droegemueller, WHS Mathematics Teacher, and Stephanie Ebert, WHS Family & Consumer Science Teacher, on being named the November 2023 WPS employees of the month.

5. SCHOOL SPOTLIGHT PRESENTATION- WAYZATA HIGH SCHOOL

WHS Principal Gengler and Associate Principal Shepard presented Wayzata's "Portrait of a Graduate" for the School Board.

6. AUDIENCE OPPORTUNITY TO ADDRESS SCHOOL BOARD

7. ADMINISTRATIVE REPORTS AND RECOMMENDATIONS

7.A. Superintendent

7.A.1. Certificates of Election 2023

Approve and wave the reading of the resolution to issue the certificates of election once the time to contest the election has passed and the candidates have filed all required campaign financial reports. This motion, made by Cheryl Polzin and seconded by Milind Sohoni, Passed.

Linda Cohen: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Bonita Lucky: Aye, Cheryl Polzin: Aye, Sheila Prior: Aye, Milind Sohoni: Aye
Aye: 7, Nay: 0

7.A.2. Canvassing Return of Votes- General Election 2023

Approve and wave the reading of the resolution canvassing returns of votes of the District's General Election. This motion, made by Heidi Kader and seconded by Sheila Prior, Passed.

Linda Cohen: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Bonita Lucky: Aye, Cheryl Polzin: Aye, Sheila Prior: Aye, Milind Sohoni: Aye
Aye: 7, Nay: 0

7.A.3. Canvassing Resolution- Special Election 2023

Approve and wave the reading of the resolution canvassing returns of the District's Special Election. This motion, made by Milind Sohoni and seconded by Sheila Prior, Passed.

Linda Cohen: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Bonita Lucky: Aye, Cheryl Polzin: Aye, Sheila Prior: Aye, Milind Sohoni: Aye
Aye: 7, Nay: 0

7.B. Teaching and Learning

7.C. Finance and Operations

7.C.1. Monthly Financial Reports

7.D. Human Resource Services

8. OTHER BOARD ACTION

9. BOARD REPORTS

10. ADJOURN

Call the meeting to a close at 8:24pm. This motion, made by Cheryl Polzin and seconded by Linda Cohen, Passed.

Linda Cohen: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Bonita Lucky: Aye, Cheryl Polzin: Aye, Sheila Prior: Aye, Milind Sohoni: Aye
Aye: 7, Nay: 0

2023-24 School Year Gifts & Bequests



For the Month Ended November 30, 2023

Excellence. For each and every student.

Acknowledgment of Contributions:

Per Minnesota Statutes § 465.03, Gifts to Municipalities, "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."

A schedule of such gifts received in November of 2023 can be found below:

Donated By	Purpose	Amount
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - School Supplies	\$ 313.87
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - School Supplies	\$ 45.75
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - Schultz Book Grant	\$ 739.70
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - 3rd. Gr. Staff FT Fee	\$ 70.00
Blackbaud Giving Fund/YourCause	North Woods - Medtronic/Your Cause-Blackbaud Giving Fund	\$ 606.00
The Blackbaud Giving Fund	Sunset Hill - Wells Fargo Employee Charitable Giving Program	\$ 30.00
North Woods PTO	North Woods - PTO Donation(FT, Book Rm, MC/Author Visit, Tech, Movie	\$ 23,805.00
Richard & Lindsay Duffy	Cafe's Angel Fund - School Lunch Debt Relief	\$ 100.00
Oakwood PTA	Oakwood - Poster Paper and Students Folders	\$ 1,799.55
Oakwood PTA	Oakwood - Reimbursements - Grants for classroom supplies	\$ 444.20
Oakwood PTA	Oakwood - Reimbursements - Grants for Assembly & 1st Gr. field trip	\$ 3,006.24
Sunset Hill PTSA	Sunset Hill - Water bottle filler in 5th Gr. wing	\$ 3,500.00
Greenwood PTA	Greenwood - To purchase movie license for school and PTA use	\$ 485.00
Greenwood PTA	Greenwood - To support the Author Day speaker & playground equip.	\$ 1,527.59
Blackbaud Giving Fund	Greenwood - To support classroom supplies	\$ 50.00
Blackbaud Giving Fund	Greenwood - To support classroom supplies	\$ 100.00
Casey's General Stores	Greenwood - To purchase classroom supplies	\$ 3.40
Birchview PA	Birchview - A-Z Learning Raz Kids Licenses for K-3rd Grade	\$ 1,716.00
Charities Aid Foundation America	Sunset Hill - U.S. Bank Foundation	\$ 50.00
The Blackbaud Giving Fund	Sunset Hill - YourCause, LLC	\$ 200.00
Stacy Davies - Blackbaud Giving Fund	North Woods - General Mills/Your Cause-Blackbaud Giving Fund	\$ 50.00
The Blackbaud Giving Fund	Plymouth Creek - Donation	\$ 100.00
The Blackbaud Giving Fund	Sunset Hill - Wells Fargo Employee Charitable Giving Program	\$ 20.00
Sunset Hill PTSA	Sunset Hill - Reimbursement for gym supplies	\$ 530.48
Total Cash Donations		\$ 39,292.78
Total In-Kind Donations		\$ -
Total 2023-24 School Year Gifts and Donations*		\$ 39,292.78

2023 - 24 School Year Check Report



For the Month Ended November 30, 2023

Excellence. For each and every student.

Check No.	Vendor	Description	Date	Amount
2988	STUDENT	MATH TEAM REIMB	11/1/2023	(83.22)
3666	SHREVE, BRIAN	OFFICIAL	11/1/2023	(40.00)
4452	WINDERS, JOSEPH	OFFICIAL	11/1/2023	(79.00)
4542	LIFETOUCH NSS	ADMIN OFFICIE PICTURES	11/1/2023	(145.85)
4553	MN DECA	DECA REGISTRATION	11/1/2023	(50.00)
4945	STUDENT	CUL REFUND	11/1/2023	(41.30)
5000	STUDENT	CUL REFUND	11/1/2023	(11.30)
5108	STUDENT	CUL REFUND	11/1/2023	(11.00)
5108	STUDENT	CUL REFUND	11/1/2023	(18.05)
5903	STUDENT	CUL REFUND	11/1/2023	(29.00)
7147	STUDENT	(A)OFFICIAL	11/1/2023	(50.00)
8821	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8919	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8931	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8935	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8947	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8963	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8977	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
8984	STUDENT	REFUND 2ND GR FIELD TRIP	11/1/2023	(11.00)
9005	STUDENT	REFUND DUP EMS TECH ED LAB FEE	11/1/2023	(10.00)
9024	STUDENT	REFUND 2ND GR FIELD TRIPS	11/1/2023	(20.00)
9270	STUDENT	REFUND 3RD GR FIELD TRIPS	11/1/2023	(20.00)
9626	STUDENT	REFUND SOFTBALL	11/1/2023	(80.00)
9731	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9807	STUDENT	CMS TRACK REFUND	11/1/2023	(10.00)
9832	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9861	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9881	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9913	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9933	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9941	STUDENT	CMS TRACK REFUND	11/1/2023	(10.00)
9948	STUDENT	CMS FIELD TRIP REFUND	11/1/2023	(20.00)
9951	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9987	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9990	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
9997	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
10000	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
10004	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
10028	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
10059	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
10061	STUDENT	FIELD TRIP REFUND	11/1/2023	(3.00)
10123	STUDENT	NW FIELD TRIP	11/1/2023	(6.00)
10150	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10234	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10264	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10285	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10364	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10371	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10472	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)
10482	STUDENT	NW FIELD TRIP REFUND	11/1/2023	(6.00)

10975	BOSTON COLLEGE	REIMBURSEMENT	11/7/2023	(1,000.00)
14790	LETTERMEN SPORTS	BHO GLOVES	11/6/2023	(975.00)
31683	BELLS OF STEEL	WEIGHT ROOM - VIKING PRESS ATTACHMENTS	10/31/2023	(377.94)
31986	PEBBLE CREEK PAINTING	WMS - Painting	11/7/2023	(3,870.00)
32852	BIG FROG CUSTOM T-SHIRTS & MORE OF PLYMOU A - VB SUPERFAN		11/6/2023	(2,556.00)
33414	DIRECT BORE INC	SH IRR	11/15/2023	(4,495.00)
33479	MINNEAPOLIS SOUTH HIGH SCHOOL	WHS ATHENA MEMBERSHIP	10/31/2023	(150.00)
33807	H & B SPECIALIZED PRODUCTS	WMS REP	11/17/2023	(840.00)
33903	BELLS OF STEEL	WEIGHT ROOM - VIKING PRESS ATTACHMENTS	11/1/2023	377.94
33904	MINNEAPOLIS ATHENA AWARDS COMMITTEE	WHS ATHENA MEMBERSHIP	11/1/2023	150.00
33912	MN DEPT OF COMMERCE	CUL REFUND	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	CUL REFUND	11/1/2023	18.05
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	REFUND DUP EMS TECH ED LAB FEE	11/1/2023	10.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIPS	11/1/2023	20.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	CMS TRACK REFUND	11/1/2023	10.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	ADMIN OFFICIE PICTURES	11/1/2023	145.85
33912	MN DEPT OF COMMERCE	CUL REFUND	11/1/2023	41.30
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	CMS TRACK REFUND	11/1/2023	10.00
33912	MN DEPT OF COMMERCE	CMS FIELD TRIP REFUND	11/1/2023	20.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	DECA REGISTRATION	11/1/2023	50.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	OFFICIAL	11/1/2023	40.00
33912	MN DEPT OF COMMERCE	CUL REFUND	11/1/2023	11.30
33912	MN DEPT OF COMMERCE	CUL REFUND	11/1/2023	29.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	REFUND 3RD GR FIELD TRIPS	11/1/2023	20.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	MATH TEAM REIMB	11/1/2023	83.22
33912	MN DEPT OF COMMERCE	(A)OFFICIAL	11/1/2023	79.00
33912	MN DEPT OF COMMERCE	(A)OFFICIAL	11/1/2023	50.00
33912	MN DEPT OF COMMERCE	REFUND 2ND GR FIELD TRIP	11/1/2023	11.00
33912	MN DEPT OF COMMERCE	REFUND SOFTBALL	11/1/2023	80.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	FIELD TRIP REFUND	11/1/2023	3.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33912	MN DEPT OF COMMERCE	NW FIELD TRIP REFUND	11/1/2023	6.00
33913	COULTER, PER REP, BECKY ANN	FINAL PMT FOR JUDY NARUM	11/2/2023	1,403.44
33914	MESSERLI & KRAMER, PA	GARNISHMENT	11/2/2023	2,320.99
33915	MISSISSIPPI DEPT OF HUMAN SERVICES	Payroll accrual	11/2/2023	339.00

33915	MISSISSIPPI DEPT OF HUMAN SERVICES	MS CHILD SUPPORT	11/2/2023	339.00
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	36.50
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	5,633.72
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	39.00
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	2,413.66
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	117.50
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	1,355.07
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	62.50
33917	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/2/2023	2,321.03
33918	WAYZATA EDUCATION ASSN	Payroll accrual	11/2/2023	69,225.66
33919	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/7/2023	450.00
33919	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/7/2023	450.00
33919	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/7/2023	450.00
33919	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/7/2023	450.00
33919	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/7/2023	450.00
33919	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/7/2023	450.00
33920	A-1 OUTDOOR POWER INC	SHOP STOCK	11/7/2023	37.96
33921	ACME TOOLS - PLYMOUTH	SUPPLIES	11/7/2023	205.80
33922	ACTION FLEET INC	TOOLS	11/7/2023	317.04
33922	ACTION FLEET INC	TR#6 REP PT	11/7/2023	174.06
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	195.81
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	127.02
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	72.02
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	59.54
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	(11.07)
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	109.00
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	44.53
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	38.81
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	15.39
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	35.28
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	37.26
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	159.03
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	37.17
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	114.45
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	68.71
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	35.00
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	8.95
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	725.77
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	136.38
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	432.18
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	117.16
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	159.21
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	175.13
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	137.56
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	2,218.99
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	25.88
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	53.89
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	47.07
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	(33.76)
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	(9.60)
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	(9.60)
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	22.12
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	466.00
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	36.41
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	45.97
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	39.97
33930	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/7/2023	329.75
33931	ANDERSON, JANEL	A - SUPPLIES	11/7/2023	110.00
33932	ANDERSON, MICHAEL	A - SUPPLIES	11/7/2023	50.00
33933	ART SPARK LLC	SY 23-24 CAMP EXPLORE - ART EDUCATION (DBA ABR.	11/7/2023	18,582.00
33934	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/7/2023	1,472.50
33934	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/7/2023	263.50
33935	BERRY COFFEE COMPANY	HS COFFEE FOR EXPRESSWAY	11/7/2023	519.90

33940	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/7/2023	40.02
33940	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/7/2023	304.97
33940	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/7/2023	3,074.98
33940	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/7/2023	86.83
33940	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/7/2023	80.85
33940	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/7/2023	462.51
33940	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/7/2023	168.93
33940	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/7/2023	430.43
33940	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/7/2023	157.77
33940	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/7/2023	261.55
33940	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/7/2023	172.33
33940	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/7/2023	1,035.30
33940	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/7/2023	107.62
33940	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/7/2023	1,247.99
33940	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/7/2023	21.15
33940	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/7/2023	195.25
33940	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/7/2023	153.70
33940	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/7/2023	333.58
33940	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/7/2023	341.63
33940	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/7/2023	763.39
33940	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/7/2023	557.28
33940	BIX PRODUCE COMPANY LLC	CREDIT MEMO	11/7/2023	(81.60)
33940	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/7/2023	(27.25)
33940	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/7/2023	(27.25)
33940	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/7/2023	58.80
33940	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/7/2023	1,930.74
33940	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/7/2023	2,489.85
33940	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/7/2023	140.51
33940	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/7/2023	290.60
33940	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/7/2023	207.40
33940	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/7/2023	223.15
33941	BLB CONSULTING LLC	SVCS	11/7/2023	2,250.00
33942	BLICK ART MATERIALS	WHS DAWN DUWENHOEGGER TERM 1 ART SUPPLIES	11/7/2023	202.88
33942	BLICK ART MATERIALS	WHS ERICKA BACHMEIER DRAWING AND COMIC ART!	11/7/2023	1,145.18
33943	BOILER SERVICES, INC	REPAIR	11/7/2023	396.00
33944	BORODINA, LESIA	A - SUPPLIES	11/7/2023	50.00
33945	BRANDED CUSTOM SPORTSWEAR INC	SUPPLIES	11/7/2023	1,758.00
33946	BREADSMITH	BREADSMITH FOR EXPRESSWAY	11/7/2023	228.69
33946	BREADSMITH	BREADSMITH FOR EXPRESSWAY	11/7/2023	228.69
33947	BROWN'S ICE CREAM CO	EMS BROWNS ICE CREAM	11/7/2023	235.80
33947	BROWN'S ICE CREAM CO	EMS BROWNS ICE CREAM	11/7/2023	311.82
33948	CAPITAL BEVERAGE SALES LP	HS CAPITAL BEVERAGE SALES	11/7/2023	1,154.60
33949	CAROLINA BIOLOGICAL SUPPLY CO	WHS TONI LELAND BIOMED SUPPLIES	11/7/2023	641.71
33950	CDW GOVERNMENT LLC	Monitors for CMS	11/7/2023	370.14
33950	CDW GOVERNMENT LLC	Software for Wade	11/7/2023	154.04
33951	CENTURY FENCE COMPANY	WHS - Softball outfield	11/7/2023	21,553.00
33952	COMMERCIAL DOOR SYSTEMS LLC	SVCS	11/7/2023	3,103.14
33953	CONTEMPORARY IMAGES INC	SVCS	11/7/2023	269.30
33954	CUB FOODS	FOOD	11/7/2023	17.44
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	73.76
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	47.20
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	22.28
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	28.72
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	900.62
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	31.84
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	546.36
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	83.18
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	307.67
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	36.82
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	194.44
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	630.80
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	149.40
33958	CULINEX	Smallwares vendors for kitchens	11/7/2023	47.14

33959	DALCO ENTERPRISES INC	PARTS	11/7/2023	231.40
33960	DELLWO, VICKI	ELECTIONS 10/16-10/26	11/7/2023	232.50
33961	DOYLE SECURITY PRODUCTS	REP PT	11/7/2023	1,209.88
33962	ECMECC	Annual infosec IQ	11/7/2023	4,625.00
33963	EKON-O-PAC LLC	PACKAGING FOR CAFE'S	11/7/2023	3,108.00
33964	EMBI TEC	WHS TONI LELAND BIOMED SUPPLIES	11/7/2023	197.00
33965	FASE, INC	CMS/EMS/WMS ORCHESTRA DIGITAL SUPPLIES	11/7/2023	340.60
33966	FIELD ENVIRONMENTAL CONSULTING INC	INSPECTION	11/7/2023	2,136.00
33972	FIRST STUDENT INC	BUS	11/7/2023	125.58
33972	FIRST STUDENT INC	BUS	11/7/2023	237.80
33972	FIRST STUDENT INC	BUS	11/7/2023	270.28
33972	FIRST STUDENT INC	BUS	11/7/2023	249.31
33972	FIRST STUDENT INC	BUS	11/7/2023	327.47
33972	FIRST STUDENT INC	BUS	11/7/2023	375.14
33972	FIRST STUDENT INC	BUS	11/7/2023	312.87
33972	FIRST STUDENT INC	BUS	11/7/2023	317.95
33972	FIRST STUDENT INC	BUS	11/7/2023	291.59
33972	FIRST STUDENT INC	BUS	11/7/2023	258.77
33972	FIRST STUDENT INC	BUS	11/7/2023	620.92
33972	FIRST STUDENT INC	BUS	11/7/2023	253.69
33972	FIRST STUDENT INC	BUS	11/7/2023	375.08
33972	FIRST STUDENT INC	BUS	11/7/2023	306.44
33972	FIRST STUDENT INC	BUS	11/7/2023	125.58
33972	FIRST STUDENT INC	BUS	11/7/2023	612.88
33972	FIRST STUDENT INC	BUS	11/7/2023	644.66
33972	FIRST STUDENT INC	BUS	11/7/2023	338.22
33972	FIRST STUDENT INC	BUS	11/7/2023	1,031.22
33972	FIRST STUDENT INC	BUS	11/7/2023	992.82
33972	FIRST STUDENT INC	BUS	11/7/2023	422.84
33972	FIRST STUDENT INC	BUS	11/7/2023	125.58
33972	FIRST STUDENT INC	BUS	11/7/2023	284.55
33972	FIRST STUDENT INC	BUS	11/7/2023	274.66
33972	FIRST STUDENT INC	BUS	11/7/2023	396.70
33972	FIRST STUDENT INC	BUS	11/7/2023	390.97
33972	FIRST STUDENT INC	BUS	11/7/2023	338.22
33972	FIRST STUDENT INC	BUS	11/7/2023	686.60
33972	FIRST STUDENT INC	BUS	11/7/2023	741.06
33972	FIRST STUDENT INC	BUS	11/7/2023	1,183.19
33972	FIRST STUDENT INC	BUS	11/7/2023	279.74
33972	FIRST STUDENT INC	BUS	11/7/2023	359.19
33972	FIRST STUDENT INC	BUS	11/7/2023	708.77
33972	FIRST STUDENT INC	BUS	11/7/2023	125.58
33972	FIRST STUDENT INC	BUS	11/7/2023	500.27
33972	FIRST STUDENT INC	BUS	11/7/2023	461.30
33972	FIRST STUDENT INC	BUS	11/7/2023	591.32
33972	FIRST STUDENT INC	BUS	11/7/2023	380.22
33973	FRSECURE LLC	vCISO renewal	11/7/2023	9,975.00
33974	FURHMAN, PAULA	A - SUPPLIES	11/7/2023	110.00
33975	GALLAGHER BENEFIT SERVICES, INC	PROF SERV HR 23-24	11/7/2023	5,000.00
33976	GENERATIVE LEARNING	COGNITIVE COACHING - SOLVEIG HARRIDAY	11/7/2023	6,000.00
33977	GENERATION NOW ENTERTAINMENT	SVCS	11/7/2023	2,956.25
33978	GILBERT MECHANICAL CONTRACTORS	REPAIR	11/7/2023	961.58
33980	GRAINGER INC., W. W.	REP PT	11/7/2023	22.04
33980	GRAINGER INC., W. W.	STOCK PARTS	11/7/2023	1,899.06
33980	GRAINGER INC., W. W.	REP PARTS	11/7/2023	76.66
33980	GRAINGER INC., W. W.	CMS - Wrestling room fans	11/7/2023	557.68
33980	GRAINGER INC., W. W.	CSF - Batteries	11/7/2023	162.32
33980	GRAINGER INC., W. W.	CSF - Batteries	11/7/2023	347.52
33980	GRAINGER INC., W. W.	WHS - Repair part	11/7/2023	39.73
33980	GRAINGER INC., W. W.	CSF - Warehouse supplies	11/7/2023	249.72
33980	GRAINGER INC., W. W.	CSF - Warehouse stock	11/7/2023	155.60
33980	GRAINGER INC., W. W.	OW - Repair part	11/7/2023	55.28
33981	HAL LEONARD CORPORATION	HOLLY JOLLY JUKEBOX MUSIC	11/7/2023	132.92

33982	HAMEL BUILDING CTR	MINWAX	11/7/2023	76.99
33982	HAMEL BUILDING CTR	SUPPLIES	11/7/2023	84.92
33983	HAN, AUDREY	CAFES	11/7/2023	46.30
33984	HANUS ENTERPRISES,LLP	Bus Garage Rent NOV 2023	11/7/2023	9,476.44
33985	HAYNES, TALEAH	CAFES	11/7/2023	19.00
33986	HEUER, MARGARET	ELECTIONS 10/17-10/24/23	11/7/2023	187.50
33987	HEWITT, ADRENNE	CAFES	11/7/2023	18.60
33988	HIBBITS, NORAH	CAFES	11/7/2023	60.00
33989	HILL CO, ROBERT B.	Dist use - Salt	11/7/2023	118.44
33989	HILL CO, ROBERT B.	Dist use - Salt	11/7/2023	185.40
33989	HILL CO, ROBERT B.	Dist use - Salt	11/7/2023	269.10
33990	HIREQUEST	SVCS 10/9-10/13/23	11/7/2023	630.41
33990	HIREQUEST	SVCS 10/9-10/13/23	11/7/2023	1,039.13
33990	HIREQUEST	SVCS 10/9/23	11/7/2023	1,108.40
33990	HIREQUEST	SVCS 10/16-10/17/23	11/7/2023	339.45
33990	HIREQUEST	SVCS 10/16-10/18/23	11/7/2023	408.73
33990	HIREQUEST	SVCS 10/16/23	11/7/2023	665.04
33991	HUEBSCHEN, JEFF	CAFES	11/7/2023	44.85
33992	HULTING, KAREN	ELECTIONS 10/19-10/27/23	11/7/2023	477.00
33992	HULTING, KAREN	ELECTIONS 10/31-11/1/23	11/7/2023	171.00
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - B-3 AND ECSE	11/7/2023	173.41
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - SPECIAL EDUCATION	11/7/2023	120.00
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/7/2023	160.96
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/7/2023	120.00
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/7/2023	70.00
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/7/2023	171.44
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/7/2023	180.00
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - SPECIAL EDUCATION	11/7/2023	140.00
33995	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/7/2023	721.70
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	694.39
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	125.16
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	628.96
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	102.90
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	39.61
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	60.36
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	68.31
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	159.74
33997	INGRAM LIBRARY SERVICES	BOOKS	11/7/2023	108.15
33998	INTEREUM	WT FURNITURE	11/7/2023	9,472.36
33999	INTERSTELLAR LIGHTING	A-WHS SCOTT GENGLER LIGHTING FOR PIC	11/7/2023	7,700.00
34000	IRERI, CATHY	CAFES	11/7/2023	19.20
34001	ISC COMPANIES INC	SHOP	11/7/2023	171.67
34002	JACKSON, RACHEL	A - SUPPLIES	11/7/2023	50.00
34003	JOHNSON, CHRISTINE	AIEA - SY 23-24 - CHRIS JOHNSON CONSULTING FEES	11/7/2023	1,200.00
34004	JOHNSON, CRAIG	CAFES	11/7/2023	36.95
34005	KD & COMPANY RECYCLING INC	SVCS	11/7/2023	282.78
34006	KESHAVARAN, KALPANA	A - SUPPLIES	11/7/2023	50.00
34007	KEYSTONE INTERPRETING SOLUTIONS	INTERPRETATION SERVICES B-22	11/7/2023	2,244.00
34008	KINECT ENERGY INC	SVCS SEPT 2023	11/7/2023	10,863.40
34009	KRISTJANSONS, TANYA	A - SUPPLIES	11/7/2023	110.00
34010	KUMAR, RICHA	CAFES	11/7/2023	34.70
34011	LANO EQUIPMENT INC	REP PART	11/7/2023	851.53
34012	LARSON, AARON	CAFES	11/7/2023	47.75
34013	LEE, TZOUA	CAFES	11/7/2023	120.00
34014	LOVE, KELSEY	CAFES	11/7/2023	10.30
34015	MAHAJAN, AMAR	A - REFUND	11/7/2023	200.00
34016	MAVO SYSTEMS, INC	CONT 23D328	11/7/2023	6,089.50
34016	MAVO SYSTEMS, INC	CONT 23D348 MOLD ABMT	11/7/2023	4,077.81
34017	MCCRORY, MARCUS	ELECTIONS	11/7/2023	510.00
34018	MINOR, MIKE	CAFES	11/7/2023	121.65
34019	MINT ROOFING INC	CMS REP	11/7/2023	232.00
34019	MINT ROOFING INC	NW REP	11/7/2023	645.01
34019	MINT ROOFING INC	SVCS	11/7/2023	568.30

34020	MISSION FILTRATION	FILTERS	11/7/2023	362.28
34021	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	MEMBER #10353 DUES	11/7/2023	865.00
34022	MINNESOTA INTERPRETERS & TRANSLATORS	SVCS	11/7/2023	1,050.00
34023	MN STATE BAR ASSN	MOCK TRIAL APPLICATION FEES WHS	11/7/2023	1,200.00
34024	MN STATE COLLEGES & UNIVERSITIES	LYNDA LANKFORD - CPR & AED ITEMS - 307 (BEST PRA	11/7/2023	260.00
34025	MNVBCA	A - VB TOURNAMENT BANQ	11/7/2023	600.00
34026	MOORE, LAURA	CAFES	11/7/2023	24.80
34027	NATL ASSN FOR COLLEGE ADMISSION COUNSELIN	WHS STAFF DUES RENEWAL	11/7/2023	330.00
34028	NOKOMIS SHOE SHOP INC	SHOES	11/7/2023	550.00
34029	ON SITE SANITATION	SVCS	11/7/2023	105.00
34029	ON SITE SANITATION	SVCS	11/7/2023	210.00
34029	ON SITE SANITATION	SVCS	11/7/2023	70.00
34029	ON SITE SANITATION	SVCS	11/7/2023	70.00
34029	ON SITE SANITATION	SVCS	11/7/2023	209.14
34030	PALMER WEST CONSTRUCTION CO INC	GL - Canopy Roof replacement	11/7/2023	109,500.00
34031	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/7/2023	292.12
34031	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/7/2023	1,272.26
34032	PORTER, EDWARD	CAFES	11/7/2023	1.00
34032	PORTER, EDWARD	CAFES	11/7/2023	72.90
34033	PREMIUM WATERS INC	WC WATER SERVICE	11/7/2023	4.32
34033	PREMIUM WATERS INC	Water Machine rental 12 months at \$42.95 per month.	11/7/2023	42.95
34033	PREMIUM WATERS INC	WATER BOTTLE VENDOR, LOGO	11/7/2023	1,688.99
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	157.70
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	158.87
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	284.87
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	172.33
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	165.89
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	190.11
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	158.87
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	171.74
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	169.40
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	169.40
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	161.80
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	159.46
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	151.85
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	171.74
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	156.53
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	161.21
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	155.36
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	157.70
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	157.70
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	161.21
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	156.53
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	162.38
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	168.82
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	158.87
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	157.70
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	168.82
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	170.10
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	168.23
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	174.08
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	172.33
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	163.55
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	175.25
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	162.38

34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	157.12
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	151.85
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	171.74
34041	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/7/2023	146.00
34041	PROFESSIONAL INTERPRETING	PROFESSIONAL INTERPRETING - SPECIAL EDUCATION	11/7/2023	158.87
34042	PROMOWEAR	WELLNESS 23-24	11/7/2023	1,006.82
34043	PUTNAM, CONSTANCE	ELECTIONS 10/18-10/24/23	11/7/2023	120.00
34043	PUTNAM, CONSTANCE	ELECTIONS 10/27/23	11/7/2023	60.00
34044	RAKOS PAINTING AND DECORATING INC	SVCS	11/7/2023	31,198.00
34045	REGION SAA	TICKET REVENUE	11/7/2023	5,180.00
34046	RICHARDSON, RONALD	CLASS	11/7/2023	500.00
34047	RODRIGUEZ, MELISSA	CAFES	11/7/2023	292.00
34048	SAAFE LLC	Arena - WC Platform and ramp	11/7/2023	41,438.00
34049	SAFE SITTER, INC	CE: CLASSES ADULT GRANDPARENT COURSE	11/7/2023	25.00
34050	SAFEGUARD BUSINESS SYSTEMS INC	DUAL PKT BAGS	11/7/2023	687.50
34051	SAVVAS LEARNING COMPANY LLC	MY WORLD INTERACTIVE K-5 SOCIAL STUDIES DIGITA	11/7/2023	126.00
34052	SCHWAB VOLLHABER LUBRATT INC	REP PT	11/7/2023	184.17
34053	SHINDE, APOORV	CAFES	11/7/2023	149.45
34054	SODERBERG, MICHELLE	ELECTIONS 10/18-10/25/23	11/7/2023	700.00
34055	SOUL OF CHINESE HARP	CLASS	11/7/2023	96.00
34056	SRIDHARAN, BALAJI	CAFES	11/7/2023	53.85
34057	STEPWARE INC	GRADES 3-5 KEYBOARDING - REPLACES "KEYBOARDIN	11/7/2023	4,900.00
34058	STEVE WEISS MUSIC INC	WHS DON KRUBSACK STEVE WEISS OPEN PO	11/7/2023	716.44
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/7/2023	818.22
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/7/2023	702.29
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/7/2023	145.09
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/7/2023	229.27
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/7/2023	213.29
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/7/2023	299.96
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/7/2023	62.59
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/7/2023	208.74
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/7/2023	67.28
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/7/2023	245.81
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/7/2023	262.88
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/7/2023	72.55
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS MILK FOR SCHOOLS	11/7/2023	165.96
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/7/2023	107.82
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/7/2023	165.00
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/7/2023	105.27
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/7/2023	290.46
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/7/2023	290.46
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/7/2023	311.80
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/7/2023	142.99
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/7/2023	161.87
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/7/2023	182.71
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/7/2023	145.09
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/7/2023	235.34
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/7/2023	205.58
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/7/2023	107.01
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/7/2023	116.96
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/7/2023	216.15
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/7/2023	280.37
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/7/2023	162.70
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/7/2023	192.02
34063	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/7/2023	161.27
34064	SZCZECH, MELISSA	CAFES	11/7/2023	21.35
34065	THREE RIVERS PARK DISTRICT	CMS 8TH GRADE FIELD TRIP TO FRENCH PARK 2023-2	11/7/2023	6,152.50
34066	TOLL GAS & WELDING SUPPLY	CSF SHOP	11/7/2023	61.91
34067	TRUGREEN	SVCS	11/7/2023	11,419.60
34076	UPPER LAKE FOODS	HB-OW SNACKS	11/7/2023	792.06
34076	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/7/2023	2,598.44

34076	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/7/2023	4,313.00
34076	UPPER LAKE FOODS	CMS FOOD SUPPLIER	11/7/2023	5,446.09
34076	UPPER LAKE FOODS	CMS FOOD SUPPLIER	11/7/2023	2,155.59
34076	UPPER LAKE FOODS	CMS FOOD SUPPLIER	11/7/2023	5,478.82
34076	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/7/2023	1,913.43
34076	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/7/2023	4,518.81
34076	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/7/2023	4,865.93
34076	UPPER LAKE FOODS	HB-NW SNACKS	11/7/2023	709.96
34076	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/7/2023	3,981.60
34076	UPPER LAKE FOODS	HB-NW SNACKS	11/7/2023	79.36
34076	UPPER LAKE FOODS	WMS FOOD SUPPLIER	11/7/2023	2,345.52
34076	UPPER LAKE FOODS	WMS FOOD SUPPLIER	11/7/2023	3,014.56
34076	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/7/2023	1,212.20
34076	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/7/2023	651.75
34076	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/7/2023	3,037.25
34076	UPPER LAKE FOODS	KL FOOD SUPPLIER	11/7/2023	3,445.82
34076	UPPER LAKE FOODS	HB- KL SNACKS	11/7/2023	872.19
34076	UPPER LAKE FOODS	MR FOOD SUPPLIER	11/7/2023	2,912.61
34076	UPPER LAKE FOODS	HB-MR SNACKS	11/7/2023	444.90
34076	UPPER LAKE FOODS	PC FOOD SUPPLIER	11/7/2023	2,215.45
34076	UPPER LAKE FOODS	HB-PC SNACKS	11/7/2023	671.63
34076	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/7/2023	4,087.53
34076	UPPER LAKE FOODS	HB-OW SNACKS	11/7/2023	39.68
34076	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/7/2023	1,753.09
34076	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/7/2023	2,101.65
34076	UPPER LAKE FOODS	HB-MR SNACKS	11/7/2023	39.68
34076	UPPER LAKE FOODS	MR FOOD SUPPLIER	11/7/2023	2,916.77
34076	UPPER LAKE FOODS	PC FOOD SUPPLIER	11/7/2023	2,798.75
34076	UPPER LAKE FOODS	HB-PC SNACKS	11/7/2023	39.68
34076	UPPER LAKE FOODS	GL FOOD SUPPLIER	11/7/2023	2,634.45
34076	UPPER LAKE FOODS	HB- GL SNACKS	11/7/2023	39.68
34076	UPPER LAKE FOODS	KL FOOD SUPPLIER	11/7/2023	3,603.63
34076	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/7/2023	5,169.53
34076	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/7/2023	4,635.24
34076	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/7/2023	32.50
34076	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/7/2023	32.50
34076	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/7/2023	7,552.36
34076	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/7/2023	2,591.12
34077	VERNA, LISA	CAFES	11/7/2023	29.00
34078	WAYZATA RESULTS, INC	SVCS	11/7/2023	985.50
34079	WESTSIDE WHOLESALE TIRE, INC	SVCS	11/7/2023	39.67
34080	WINCHESTER, ANNA	CAFES	11/7/2023	17.90
34081	WINTER, AMANDA	CAFES	11/7/2023	26.45
34082	W L HALL CO	Creekside - Skylight installation	11/7/2023	2,677.00
34083	WORLDPOINT ECC,INC	CLASSES: CPR TRAINING SUPPLIES	11/7/2023	168.44
34084	XAYABOUT, DANIEL	CAFES	11/7/2023	100.65
34085	XEROX FINANCIAL SERVICES	CRK XEROX C7025T2 LEASE	11/7/2023	144.00
34086	YEADON FABRIC DOMES LLC	DOMES SET UP	11/7/2023	7,400.00
34087	ZANER-BLOSER INC	ST. BART'S CURRICULUM ORDER - NON PUBLIC SCHOC	11/7/2023	394.68
34088	PEBBLE CREEK PAINTING	WMS - Painting	11/7/2023	3,870.00
34089	BOSTON COLLEGE	REIMBURSEMENT	11/7/2023	1,000.00
34090	LIFE INSURANCE CO OF NORTH AMERICA	Ins. Tracking Billing	11/10/2023	6,000.68
34091	MADISON NATIONAL LIFE INSURANCE COMPANY	Ins. Tracking Billing	11/10/2023	13,026.58
34091	MADISON NATIONAL LIFE INSURANCE COMPANY	Ins. Tracking Billing	11/10/2023	7,147.48
34092	A&M CONSTRUCTION INC	OW WORK	11/14/2023	14,445.00
34093	ACCUCUT LLC	ELS: Die cut	11/14/2023	230.00
34094	ALL FURNITURE INC	SVCS	11/14/2023	1,323.00
34099	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/14/2023	22.18
34099	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/14/2023	15.31
34099	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/14/2023	120.56
34099	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/14/2023	(698.23)
34099	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/14/2023	42.86
34099	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/14/2023	70.47

34118	BRUEGGER'S ENTERPRISES INC	BRUEGGERS FOR HS EXPRESSWAY	11/14/2023	209.87
34118	BRUEGGER'S ENTERPRISES INC	BRUEGGERS FOR HS EXPRESSWAY	11/14/2023	209.87
34118	BRUEGGER'S ENTERPRISES INC	BRUEGGERS FOR HS EXPRESSWAY	11/14/2023	209.87
34118	BRUEGGER'S ENTERPRISES INC	BRUEGGERS FOR HS EXPRESSWAY	11/14/2023	209.87
34119	CAPITAL BEVERAGE SALES LP	HS CAPITAL BEVERAGE SALES	11/14/2023	1,274.40
34120	CENTERPOINT ENERGY	WWC 9/28-10/27/23	11/14/2023	315.95
34121	CENTURY FENCE COMPANY	SH - Fence	11/14/2023	17,755.00
34122	CITY OF MEDINA	SVCS 9/29-11/1/23	11/14/2023	57.61
34122	CITY OF MEDINA	SVCS 9/29-11/1/23	11/14/2023	83.44
34126	CITY OF PLYMOUTH	GW PF 9/16-10/15/23	11/14/2023	631.82
34126	CITY OF PLYMOUTH	DOME 9/16-10/15/23	11/14/2023	77.35
34126	CITY OF PLYMOUTH	CSF 9/16-10/15/23	11/14/2023	207.84
34126	CITY OF PLYMOUTH	OW PF 9/16-10/15/23	11/14/2023	605.03
34126	CITY OF PLYMOUTH	EMS PF 9/16-10/15/23	11/14/2023	97.68
34126	CITY OF PLYMOUTH	ARENA 9/16-10/15/23	11/14/2023	146.99
34126	CITY OF PLYMOUTH	CKS 9/16-10/15/23	11/14/2023	459.88
34126	CITY OF PLYMOUTH	EMS 9/16-10/15/23	11/14/2023	1,317.64
34126	CITY OF PLYMOUTH	WHS 9/16-10/15/23	11/14/2023	7,624.88
34126	CITY OF PLYMOUTH	CLB 9/16-10/15/23	11/14/2023	148.28
34126	CITY OF PLYMOUTH	STA 9/16-10/15/23	11/14/2023	31.36
34126	CITY OF PLYMOUTH	CMS 9/16-10/15/23	11/14/2023	3,289.65
34126	CITY OF PLYMOUTH	SH 9/16-10/15/23	11/14/2023	1,284.91
34126	CITY OF PLYMOUTH	PC 9/16-10/15/23	11/14/2023	1,340.64
34126	CITY OF PLYMOUTH	BV 9/16-10/15/23	11/14/2023	945.84
34126	CITY OF PLYMOUTH	GL 9/16-10/15/23	11/14/2023	1,205.23
34126	CITY OF PLYMOUTH	GW 9/16-10/15/23	11/14/2023	1,190.64
34126	CITY OF PLYMOUTH	KL 9/16-10/15/23	11/14/2023	1,814.65
34126	CITY OF PLYMOUTH	MR 9/16-10/15/23	11/14/2023	1,827.52
34126	CITY OF PLYMOUTH	NW 9/16-10/15/23	11/14/2023	2,383.75
34126	CITY OF PLYMOUTH	OW 9/16-10/15/23	11/14/2023	2,306.93
34127	CITY OF WAYZATA	SVCS 10/1-10/31/23	11/14/2023	1,544.65
34127	CITY OF WAYZATA	SVCS 10/1-10/31/23	11/14/2023	88.47
34128	COLHOUR, KRISTEN	CAFES	11/14/2023	17.40
34129	COMMERCIAL DOOR SYSTEMS LLC	SVCS	11/14/2023	14,412.83
34130	COUNTRY MEATS	SUPPLIES	11/14/2023	354.00
34131	CRAWFORD DOOR SALES OF TWIN CITIES	SVCS	11/14/2023	15,900.00
34132	CUB FOODS	FOOD	11/14/2023	44.92
34132	CUB FOODS	FOOD	11/14/2023	45.41
34132	CUB FOODS	FOOD	11/14/2023	41.92
34133	CWIK, KELLY	CAFES	11/14/2023	55.85
34134	DAY, YULIYA	CAFES	11/14/2023	18.05
34135	EBC (EDUCATORS BENEFIT CONSULTANTS)	admin and compliance service	11/14/2023	507.70
34136	ELECTRIC MOTOR REPAIR INC	SVCS	11/14/2023	4,030.80
34137	ENERVATION INC	KL PIPES	11/14/2023	10,770.00
34138	GALLAGHER BENEFIT SERVICES, INC	PROF SERV HR 23-24	11/14/2023	1,000.00
34139	GARVIN BROTHERS LLC	FOOD	11/14/2023	4,880.00
34140	GELFAND, KATIE	CAFES	11/14/2023	107.20
34141	GIESEKE, CORY	OFCL 10/14/23	11/14/2023	81.00
34142	GRAINGER INC., W. W.	OW - Mirrors	11/14/2023	147.40
34143	HASSE, TYLER	OFCL 10/19/23	11/14/2023	94.00
34144	HAUGEN, RYAN	OFCL 10/19/23	11/14/2023	56.59
34145	HEIM, SARAH	CAFES	11/14/2023	10.35
34146	HENNEPIN COUNTY	RADIO FEES 10/1-10/31/23	11/14/2023	296.89
34147	HIGHWAY 55 RENTAL & SALES INC	A - (\$2,400.00) CANOPY	11/14/2023	3,400.00
34148	HILDI INC	SVCS	11/14/2023	5,750.00
34149	INGRAM LIBRARY SERVICES	BOOKS	11/14/2023	68.92
34152	INNOVATIVE OFFICE SOLUTIONS	COLORED PRINTER/COPIER PAPER	11/14/2023	72.48
34152	INNOVATIVE OFFICE SOLUTIONS	COPIER PAPER	11/14/2023	839.80
34152	INNOVATIVE OFFICE SOLUTIONS	COPY PAPER	11/14/2023	682.20
34152	INNOVATIVE OFFICE SOLUTIONS	Printer paper	11/14/2023	454.80
34152	INNOVATIVE OFFICE SOLUTIONS	WHS DESKTOP	11/14/2023	563.90
34152	INNOVATIVE OFFICE SOLUTIONS	EMS OFFICE	11/14/2023	404.82
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(34.90)

34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(34.90)
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(34.90)
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(13.96)
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(34.90)
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(55.84)
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(13.96)
34152	INNOVATIVE OFFICE SOLUTIONS	CREDIT MEMO	11/14/2023	(41.88)
34153	INSTITUTE FOR MULTI-SENSORY EDUCATION LLC	CARLSON READING MATERIALS	11/14/2023	172.95
34154	JOHN A DALSIN & SON INC	PC - 2023 Roof Rehab	11/14/2023	8,476.85
34154	JOHN A DALSIN & SON INC	PC - 2023 Roof Rehab	11/14/2023	46,550.00
34155	KARLSBURGER FOODS, INC	CSF KITCHEN SEASONINGS	11/14/2023	301.32
34156	KEYSTONE INTERPRETING SOLUTIONS	INTERPRETATION SERVICES B-22	11/14/2023	781.00
34157	KING, ANGELICA	OFCL 10/06/23	11/14/2023	56.59
34157	KING, ANGELICA	OFCL 10/06/23	11/21/2023	(56.59)
34158	KING, GREG	OFCL 10/19/23	11/14/2023	56.59
34159	KLEIN, LANICA	CAFES	11/14/2023	43.15
34160	KOMAREK, JOSEPH	OFCL 10/19/23	11/14/2023	48.69
34161	LANDSCAPE STRUCTURES INC	SH PLAYGROUND	11/14/2023	154,681.84
34162	MADSEN, JOHN	OFCL 10/06/23	11/14/2023	94.00
34163	MAP OF THE MONTH	FLOODING REPLACMENT SEPTEMBER 2023 - MAPS	11/14/2023	24.00
34164	MIDWEST BLINDS	BLINDS	11/14/2023	9,682.00
34165	MINITEX	WHS JENNIFER SAMEC SIRIS ISSUES RESEARCHER DAT/	11/14/2023	1,965.00
34166	MN FUTURE PROBLEM SOLVING PROGRAM	WHS JONATHON HONZA FUTURE PROBLEM SOLVING	11/14/2023	960.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	378.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	378.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	399.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	299.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	299.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34177	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE	11/14/2023	79.00
34178	MN STATE HIGH SCHOOL MATH LEAGUE	2023-24 REGISTRATION FEE	11/14/2023	600.00
34179	MONTES, ANA	CAFES	11/14/2023	16.05
34180	MORBEN, BRYAN	OFCL 10/19/23	11/14/2023	94.00
34181	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/14/2023	2.00
34181	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/14/2023	2.00
34181	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/14/2023	2.00
34181	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/14/2023	354.00
34181	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/14/2023	18.00
34181	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/14/2023	6.00
34182	MVP FUNDRAISING CARDS	SVCS	11/14/2023	4,879.00
34183	MYERS, DANA	CAFES	11/14/2023	22.35
34184	NASSEFF PLUMBING & HEATING INC	GL - 21A Fire Protection	11/14/2023	3,850.37
34185	NEXT STAGE RENTAL AND MARKET, LLC	CMS MUSICAL 2023-24 PROPS	11/14/2023	116.85
34186	NORTHWEST ASPHALT INC	GL/DAB - Pavement Rehab	11/14/2023	8,825.08
34187	NOW MICRO	Laptops for Wayzata Kids	11/14/2023	7,630.00
34188	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/14/2023	578.66
34189	PANTHER BOOSTER CLUB	12/10/23 DANCE EVENT	11/14/2023	325.00
34190	PARSONS ELECTRIC	SVCS	11/14/2023	6,716.00
34191	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/14/2023	1,854.20
34192	PERFORMANCE FOOD GROUP INC	DISPENSER CONDIMENT PRODUCTS	11/14/2023	498.02
34192	PERFORMANCE FOOD GROUP INC	DISPENSER CONDIMENT PRODUCTS	11/14/2023	861.95
34192	PERFORMANCE FOOD GROUP INC	DISPENSER CONDIMENT PRODUCTS	11/14/2023	795.36
34192	PERFORMANCE FOOD GROUP INC	DISPENSER CONDIMENT PRODUCTS	11/14/2023	703.96

34193	PHASOR ELECTRIC CO	SVCS	11/14/2023	443.00
34193	PHASOR ELECTRIC CO	SVCS	11/14/2023	5,000.00
34194	PIONEER MIDWEST LLC	SUPPLIES	11/14/2023	207.68
34195	PIXELWERX LLC	SVCS	11/14/2023	250.00
34196	PLAS-TIQUE PRODUCTS INC	BLACK LUNCH TRAYS	11/14/2023	4,400.00
34197	PREMIUM WATERS INC	WATER	11/14/2023	11.94
34197	PREMIUM WATERS INC	CREDIT SALES TAX	11/14/2023	(0.94)
34197	PREMIUM WATERS INC	WATER	11/14/2023	5.99
34198	PROMOWEAR	SUPPLIES	11/14/2023	1,167.40
34198	PROMOWEAR	SUPPLIES	11/14/2023	875.00
34199	RAKOS PAINTING AND DECORATING INC	SVCS CMS	11/14/2023	6,060.00
34199	RAKOS PAINTING AND DECORATING INC	SVCS CRK	11/14/2023	5,798.33
34200	RANADE, PIYUSH	OFCL 10/19/23	11/14/2023	94.00
34201	RELATE COUNSELING CTR	LCTS GRANT AWARD: MENTAL HEALTH SERVICES	11/14/2023	7,500.00
34202	RISK ADMINISTRATION SERVICES INC	MONTHLY BILL	11/14/2023	13,717.45
34203	ROBIDEAU, BRIAN	OFCL 10/14/23	11/14/2023	81.00
34204	ROPES GEAR LLC	WHS KATIE FRICK NEW ROPES COURSE HELMETS NEE	11/14/2023	1,600.00
34205	RUSH CREEK GOLF CLUB	A - G TENNIS BANQ	11/14/2023	2,805.30
34206	SCHNEIDER, MICHELLE	OFCL 10/30/23	11/14/2023	66.00
34207	SCHRADER, THOMAS	OFCL 10/19/23	11/14/2023	117.27
34208	SPIELMAN, PATRICK	OFCL 10/14/23	11/14/2023	81.00
34209	SPRAYING SYSTEMS CO	Dist. Use - Maintenance Agreement	11/14/2023	700.00
34210	STIX SPORTWEAR AND SCREENING	SHIRTS	11/14/2023	171.00
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/14/2023	92.97
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/14/2023	140.37
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/14/2023	1,064.87
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/14/2023	192.06
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/14/2023	84.00
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/14/2023	72.31
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/14/2023	179.54
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/14/2023	112.61
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/14/2023	206.94
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/14/2023	165.00
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/14/2023	176.63
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/14/2023	69.76
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/14/2023	126.34
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/14/2023	429.39
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/14/2023	99.90
34213	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/14/2023	249.96
34214	STROUP, CORY	OFCL 10/19/23	11/14/2023	94.00
34215	THE LINE UP	A - DANCE TEAM KICK COSTUMES	11/14/2023	408.00
34216	TIMM, KEVIN	OFCL 10/19/23	11/14/2023	58.98
34217	TREADWAY, RACHEL	OFCL 10/24/23	11/14/2023	63.00
34218	TUMBLEWEED PRESS INC	SUBSCRIPTION TO TUMBLEWEED PREMIUM 11/16/23	11/14/2023	719.10
34219	UNIVERSAL ATHLETIC SERVICE INC	FB HELMET RECOND	11/14/2023	13,544.00
34224	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/14/2023	125.00
34224	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/14/2023	4,492.19
34224	UPPER LAKE FOODS	HB-OW SNACKS	11/14/2023	2,362.66
34224	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/14/2023	1,370.39
34224	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/14/2023	11,757.39
34224	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/14/2023	18,726.88
34224	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/14/2023	(37.72)
34224	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/14/2023	5,090.09
34224	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/14/2023	(132.96)
34224	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/14/2023	(22.20)
34224	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/14/2023	2,250.51
34224	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/14/2023	32.50
34224	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/14/2023	3,723.12
34224	UPPER LAKE FOODS	MR FOOD SUPPLIER	11/14/2023	2,490.67
34224	UPPER LAKE FOODS	KL FOOD SUPPLIER	11/14/2023	1,148.09
34224	UPPER LAKE FOODS	GL FOOD SUPPLIER	11/14/2023	1,885.71
34224	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/14/2023	32.50
34224	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/14/2023	10,319.53

34224	UPPER LAKE FOODS	PC FOOD SUPPLIER	11/14/2023	2,042.41
34225	VADA CONTRACTING LLC	SH - Playground Improvements	11/14/2023	15,425.58
34226	VERSACON, INC	WHS - Toilet renovations	11/14/2023	158,771.60
34227	VISTAR	HS ALA CARTE FOOD AND BEVERAGE	11/14/2023	835.92
34228	WINCEK, JACQUELINE	OFCL 10/30/23	11/14/2023	66.00
34229	WOLD ARCHITECTS AND ENGINEERS	WMS CURRENT BILLING	11/14/2023	2,421.55
34229	WOLD ARCHITECTS AND ENGINEERS	WHS CURRENT BILLING	11/14/2023	1,818.74
34229	WOLD ARCHITECTS AND ENGINEERS	KL CURRENT BILLING	11/14/2023	5,448.76
34229	WOLD ARCHITECTS AND ENGINEERS	EMS CURRENT BILLING	11/14/2023	256.89
34230	CIGNA HEALTH & LIFE INSURANCE COMPANY	Payroll accrual	11/15/2023	4,596.24
34230	CIGNA HEALTH & LIFE INSURANCE COMPANY	Payroll accrual	11/15/2023	4,592.35
34231	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2023	7,017.29
34231	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/15/2023	7,018.40
34232	MISSISSIPPI DEPT OF HUMAN SERVICES	Payroll accrual	11/15/2023	339.00
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	36.50
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	5,164.02
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	39.00
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	2,376.16
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	117.50
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	1,235.36
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	62.50
34234	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/15/2023	2,373.01
34235	WAYZATA EDUCATION ASSN	Payroll accrual	11/15/2023	69,455.06
34235	WAYZATA EDUCATION ASSN	Payroll accrual	11/15/2023	(87.20)
34235	WAYZATA EDUCATION ASSN	Payroll accrual	11/15/2023	87.20
34236	FLAGSHIP RECREATION	CONST	11/15/2023	20,157.68
34237	THE BAKKEN	OW GR4 FIELD TRIP	11/15/2023	1,188.00
34238	A&M CONSTRUCTION INC	WMS - Demo	11/21/2023	19,495.00
34239	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/21/2023	450.00
34239	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/21/2023	450.00
34239	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/21/2023	390.00
34239	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/21/2023	295.00
34239	A+ DRIVING SCHOOL NORTH, INC,	SVCS	11/21/2023	450.00
34240	ALPHA VIDEO & AUDIO INC	Renewal of Triple Play	11/21/2023	25,110.13
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	25.26
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	138.75
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	72.99
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	54.78
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	688.79
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(279.60)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(97.90)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	174.98
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	79.99
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(55.98)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	14.98
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	532.98
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	81.86
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	55.92
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	25.98
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	174.14
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	146.49
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	79.49
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	35.45
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	41.98
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	102.95
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(25.99)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	188.88
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(49.49)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	48.56
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	59.96
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	174.93
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	34.91
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	196.57

34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(44.99)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	113.73
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	368.00
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	35.86
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	52.42
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	109.30
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	18.52
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	830.52
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	5,331.50
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	219.47
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	155.94
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	380.71
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	227.72
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	449.06
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	300.68
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	216.74
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	239.94
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	29.48
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	47.99
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(0.57)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(0.73)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(1.73)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(1.74)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(0.58)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(0.53)
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	55.24
34252	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/21/2023	(1.11)
34253	AMERICAN BOTTLING CO	SUPPLIES	11/21/2023	360.56
34254	AMERICAN PRESSURE INC	CSF REP PT	11/21/2023	630.96
34254	AMERICAN PRESSURE INC	RENTAL	11/21/2023	165.00
34254	AMERICAN PRESSURE INC	CSF REP PT	11/21/2023	539.00
34255	APPLE INC	Laptops for Wayzata Kids	11/21/2023	5,395.00
34256	ARMSTRONG, LEAH	CAFES	11/21/2023	93.80
34257	ARTIFACT PERCUSSION	WHS DONALD KRUBSACK BAND ARTIFACT PERCUSSIC	11/21/2023	646.20
34258	ARVIG	INTERNET	11/21/2023	4,503.95
34259	ASL INTERPRETING SERVICES	JOB#561345	11/21/2023	132.00
34260	ASSN FOR SUPERVISION & CURRICULUM DEVELOP	MIKE RICE - SY 23-24 ASCD MEMBERSHIP	11/21/2023	89.00
34260	ASSN FOR SUPERVISION & CURRICULUM DEVELOP	ASCD RENEWALS - 13 MEMBERS	11/21/2023	917.00
34261	AVANT ASSESSMENT LLC	BI-LINGUAL SEAL PROGRAM - STUDENT PROFICIENCY	11/21/2023	139.50
34262	BALLARD & TIGHE, INC	PRE-IPT ORAL ENGLISH - TECHNICAL MANUAL (3-5 YE/	11/21/2023	75.90
34263	BAYFIELD FRUIT CO LLC	FRUIT	11/21/2023	1,402.50
34264	BERRY COFFEE COMPANY	HS COFFEE FOR EXPRESSWAY	11/21/2023	646.71
34267	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/21/2023	41.60
34267	BIX PRODUCE COMPANY LLC	CREDIT MEMO	11/21/2023	(257.60)
34267	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/21/2023	99.99
34267	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/21/2023	179.82
34267	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/21/2023	271.72
34267	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/21/2023	41.60
34267	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/21/2023	356.79
34267	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/21/2023	117.91
34267	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/21/2023	77.58
34267	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/21/2023	200.05
34267	BIX PRODUCE COMPANY LLC	CREDIT MEMO	11/21/2023	(41.60)
34267	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/21/2023	158.01
34267	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/21/2023	210.32
34267	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/21/2023	27.25
34267	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/21/2023	307.19
34267	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/21/2023	2,913.93
34267	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/21/2023	287.22
34267	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/21/2023	170.45
34268	BLB CONSULTING LLC	SVCS	11/21/2023	2,615.00
34269	BLICK ART MATERIALS	Art supplies	11/21/2023	100.30
34270	BREADSMITH	LOCAL BANANA BREAD FOR SCHOOLS WAREHOUSE	11/21/2023	847.00

34270	BREADSMITH	LOCAL BANANA BREAD FOR SCHOOLS WAREHOUSE	11/21/2023	847.00
34270	BREADSMITH	BREADSMITH FOR EXPRESSWAY	11/21/2023	254.10
34270	BREADSMITH	BREADSMITH FOR EXPRESSWAY	11/21/2023	237.16
34270	BREADSMITH	LOCAL BANANA BREAD FOR SCHOOLS WAREHOUSE	11/21/2023	254.10
34271	BROWN'S ICE CREAM CO	CMS BROWNS ICE CREAM	11/21/2023	744.48
34271	BROWN'S ICE CREAM CO	WMS BROWNS ICE CREAM	11/21/2023	203.04
34271	BROWN'S ICE CREAM CO	WMS BROWNS ICE CREAM	11/21/2023	209.40
34272	BRUEGGER'S ENTERPRISES INC	BRUEGGERS FOR HS EXPRESSWAY	11/21/2023	240.85
34272	BRUEGGER'S ENTERPRISES INC	BRUEGGERS FOR HS EXPRESSWAY	11/21/2023	240.85
34273	BUILDING CONTROLS & SOLUTIONS	WHS REP PARTS	11/21/2023	424.00
34274	BURNSVILLE HIGH SCHOOL - ATHLETICS	QUIZBOWL FEES	11/21/2023	770.00
34274	BURNSVILLE HIGH SCHOOL - ATHLETICS	QUIZBOWL FEES	11/21/2023	(770.00)
34275	CALLAHAN, ROSS	OFCL 11/04/23	11/21/2023	125.00
34276	CANON FINANCIAL SERVICES INC	WHS COPY CENTER CANON COPIERS LEASE	11/21/2023	1,580.66
34276	CANON FINANCIAL SERVICES INC	WPS CANON COPIER FLEET LEASE	11/21/2023	2,156.93
34277	CAPITAL BEVERAGE SALES LP	HS CAPITAL BEVERAGE SALES	11/21/2023	2,921.40
34277	CAPITAL BEVERAGE SALES LP	HS CAPITAL BEVERAGE SALES	11/21/2023	1,430.60
34278	CAPTIVATE MEDIA + CONSULTING	SVCS	11/21/2023	2,809.08
34279	CAROLINA BIOLOGICAL SUPPLY CO	Science Supplies WMS 8th	11/21/2023	57.23
34280	CDW GOVERNMENT LLC	SVCS	11/21/2023	210.00
34281	CENTERPOINT ENERGY	SVCS 9/25-10/24/23	11/21/2023	208.18
34282	CENTURY FENCE COMPANY	WHS REPAIR	11/21/2023	5,425.00
34283	CITI-CARGO & STORAGE	DOME STG	11/21/2023	87.00
34284	CITY OF WAYZATA	WMS POOL LIC	11/21/2023	635.00
34285	COMMERCIAL DOOR SYSTEMS LLC	TRANS SVCS	11/21/2023	494.00
34286	CONTEMPORARY IMAGES INC	SVCS	11/21/2023	371.16
34286	CONTEMPORARY IMAGES INC	ELS SVCS	11/21/2023	80.00
34287	CUB FOODS	FOOD	11/21/2023	52.15
34288	CULINEX	Smallwares vendors for kitchens	11/21/2023	73.64
34288	CULINEX	CREDIT MEMO	11/21/2023	(41.67)
34288	CULINEX	CREDIT MEMO	11/21/2023	(55.84)
34288	CULINEX	Smallwares vendors for kitchens	11/21/2023	166.03
34288	CULINEX	Smallwares vendors for kitchens	11/21/2023	766.84
34289	DEB GARVEY COMMUNICATIONS, LLC	SVCS	11/21/2023	1,125.00
34290	DECKER, SUSAN	REIMB	11/21/2023	86.38
34291	DELLWO, VICKI	ELECTIONS 10/26-11/6/23	11/21/2023	232.50
34291	DELLWO, VICKI	ELECTIONS 11/7/2023	11/21/2023	225.00
34292	DEMCO, INC.	BOOKS	11/21/2023	76.23
34293	DISCOUNT TIRE	TR#20	11/21/2023	1,467.92
34294	DOORWAY TO COLLEGE FOUNDATION INC	CLASS	11/21/2023	1,620.00
34295	DOUGHERTY-HEIM, CARMEN	CLASS	11/21/2023	580.00
34296	EAGAN HIGH SCHOOL	VB TOURN 9/30/23	11/21/2023	125.00
34297	EARP, JANALLE	ELECTIONS 11/2-11/7/23	11/21/2023	120.00
34298	EBERT, PATRICK	ELECTIONS 11/2-11/7/23	11/21/2023	236.25
34299	ELECTRIC MOTOR REPAIR INC	DOME REP PT	11/21/2023	2,118.22
34300	ENGEL, PHILIP	ELECTIONS 11/2-11/7/23	11/21/2023	240.00
34301	ENTOURAGE EVENTS GROUP	WHS PROM DEPOSIT	11/21/2023	10,000.00
34302	EPALLET INC	ALTERNATIVE FOOD VENDOR FOR CAFE'S	11/21/2023	16,226.01
34303	FLUGAUR-LEAVITT, CHERYL	ELECTIONS 11/7/23	11/21/2023	306.00
34304	FOLLETT SCHOOL SOLUTIONS INC	BOOKS	11/21/2023	107.11
34305	FOSTER, BRANDON	OFCL 11/04/23	11/21/2023	225.00
34306	FRIEDMAN, AUDREY	ELECTIONS 11/2-11/7/23	11/21/2023	236.25
34307	FUN ENGINEERZ LLC	CLASS	11/21/2023	13,888.00
34308	GARTNER, DAVID	RTEIMB	11/21/2023	155.80
34309	GEMINI ATHLETIC WEAR	UNIFORMS	11/21/2023	9,020.00
34310	GENERATION 2 GENERATION INC	NED GRANT - RESTORATIVE PRACTICE - APPROVED BY	11/21/2023	2,025.00
34311	GEORGAKOPOULOS, TESS	SVCS	11/21/2023	50.00
34312	GOPHER ACE	NW TABLES	11/21/2023	23.80
34314	GRAINGER INC., W. W.	EMS POOL	11/21/2023	127.14
34314	GRAINGER INC., W. W.	FILTERS	11/21/2023	133.44
34314	GRAINGER INC., W. W.	EMS PART	11/21/2023	232.33
34314	GRAINGER INC., W. W.	GW PART	11/21/2023	1,631.05
34314	GRAINGER INC., W. W.	CMS PART	11/21/2023	105.95

34314	GRAINGER INC., W. W.	SH REP	11/21/2023	1,282.01
34314	GRAINGER INC., W. W.	CMS PART	11/21/2023	21.19
34315	GURGEL, STEPHEN	REIMB	11/21/2023	155.80
34316	H & B SPECIALIZED PRODUCTS	EMS REPAIR	11/21/2023	840.00
34317	HAGEN, CHRISTOPHER	ELECTIONS 11/2-11/7/23	11/21/2023	240.00
34318	HAHM, JAMES	REIMB	11/21/2023	155.80
34319	HAHN, JASON	REIMB	11/21/2023	155.80
34320	HANSON SPORTS LLC	CLASS	11/21/2023	3,056.00
34321	HERDER, JAMES	OFCL 10/04/23	11/21/2023	66.00
34322	HERMAN, TIMOTHY	ELECTIONS 11/2-11/7/23	11/21/2023	240.00
34323	HEUER, MARGARET	ELECTIONS 11/3/23	11/21/2023	75.00
34323	HEUER, MARGARET	ELECTIONS 11/2-11/7/23	11/21/2023	236.25
34324	HEUER, ROBERT	ELECTIONS 11/2-11/7/23	11/21/2023	240.00
34325	HIESTAND, DEBORAH	OFCL 11/6/23	11/21/2023	66.00
34326	HILL CO, ROBERT B.	Dist use - Salt	11/21/2023	118.44
34326	HILL CO, ROBERT B.	SVCS	11/21/2023	618.20
34326	HILL CO, ROBERT B.	SVCS	11/21/2023	558.80
34326	HILL CO, ROBERT B.	Dist use - Salt	11/21/2023	269.10
34327	HIREQUEST	DOMESTAFF 10/17/23	11/21/2023	13,226.09
34327	HIREQUEST	SVCS 10/30-11/3/23	11/21/2023	1,108.40
34327	HIREQUEST	SVCS 10/30-11/3/23	11/21/2023	1,094.55
34327	HIREQUEST	SVCS 10/23-10/27/23	11/21/2023	1,011.42
34327	HIREQUEST	SVCS 10/23/23	11/21/2023	221.68
34327	HIREQUEST	SVCS 10/23-10/27	11/21/2023	685.82
34328	HOLMES, JAMES	ELECTIONS 11/2-11/7/23	11/21/2023	330.00
34329	HOLMES, MAXWELL	REIMB	11/21/2023	155.80
34330	HOUSE OF NOTE	SVCS	11/21/2023	95.00
34331	HULTING, KAREN	ELECTIONS 11/2-11/7/23	11/21/2023	301.50
34332	INGCO INTERNATIONAL	INTERPRETATION SERVICES - SPECIAL EDUCATION	11/21/2023	120.00
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	90.12
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	874.01
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	276.93
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	60.74
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	20.81
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	13.19
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	217.68
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	17.45
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	291.55
34334	INGRAM LIBRARY SERVICES	CMS MEDIA CENTER RESOURCES	11/21/2023	1,136.49
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	15.59
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	667.01
34334	INGRAM LIBRARY SERVICES	BOOKS	11/21/2023	104.14
34335	INNOVATIVE OFFICE SOLUTIONS	CMS PAPER SUPPLIES	11/21/2023	104.02
34335	INNOVATIVE OFFICE SOLUTIONS	COPY PAPER	11/21/2023	419.90
34336	INTERDEPENDENT LEARNING LLC	MTSS - EDUCATIONAL TRAINING AND CONSULTATION	11/21/2023	662.50
34337	IOWA CITY AREA SPORTS COMMISSION	WREST TOURN FEE	11/21/2023	500.00
34338	ISCORP (INTEGRATED OFFICE SYSTEMS CORP)	SVCS	11/21/2023	2,250.00
34339	JAMISON, MARCI	ELECTIONS 11/2-11/7/23	11/21/2023	288.00
34340	JAYTECH INC	WHS REP PT	11/21/2023	1,122.67
34341	JENSEN, CYNTHIA	ELECTIONS 11/7/23	11/21/2023	221.25
34342	KARLSBURGER FOODS, INC	HS KITCHEN SEASONINGS	11/21/2023	282.48
34343	KIDCREATE STUDIO	CLASS	11/21/2023	513.00
34344	KINDEM DESIGN INC.	SVCS	11/21/2023	185.00
34345	KINECT ENERGY INC	MONTHLY FEE	11/21/2023	887.00
34346	KORTH, SUSAN	CLASS	11/21/2023	352.80
34347	KRAFT CONTRACTING LLC	gw boiler rep	11/21/2023	559.25
34348	LAKE COUNTRY INDUSTRIES LLC	BUS	11/21/2023	389.50
34348	LAKE COUNTRY INDUSTRIES LLC	BUS	11/21/2023	586.50
34349	LANO EQUIPMENT INC	WHS BOBCAT	11/21/2023	86.65
34349	LANO EQUIPMENT INC	CSF - Kubota L-Series Sourcewell #031121	11/21/2023	104,621.80
34350	LARSON CO, J. H.	Dist Use - Light bulbs	11/21/2023	477.60
34350	LARSON CO, J. H.	CMS LIGHTS	11/21/2023	491.22
34351	LARSON YOUTH SOCCER LLC	CLASS	11/21/2023	8,595.00

34352	LAURENT, TIMOTHY	CLASS	11/21/2023	933.80
34353	LEE, SORA	REIMB	11/21/2023	77.90
34354	LERN - LEARNING RESOURCES NETWORK	CE REGISTRATION LERN VIRTUAL CONFERENCE NOV	11/21/2023	1,795.00
34355	LIFETIME FITNESS, INC.	WHS KATIE FRICK PHYS ED OPEN PO LIFETIME FITNES	11/21/2023	276.00
34356	LLOYD, CATHERINE	ELECTIONS 11/2-11/7/23	11/21/2023	105.00
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	77.68
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	300.00
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	77.68
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	77.68
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	290.00
34358	LRS PORTABLES, LLC	BOFF	11/21/2023	155.36
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	450.00
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	450.00
34358	LRS PORTABLES, LLC	BIFF	11/21/2023	900.00
34359	LVC (LOW VOLTAGE CONTRACTORS)	SVCS	11/21/2023	16,580.00
34360	MAHAN, AMY	A - TARGET REIMB	11/21/2023	104.04
34361	MAIN LINE TRANSPORTATION INC (MTI)	SPED TRANS 9/1-9/30/23	11/21/2023	535,322.81
34362	MAIN LINE TRANSPORTATION INC (MTI)	BUS	11/21/2023	315.00
34362	MAIN LINE TRANSPORTATION INC (MTI)	BUS	11/21/2023	262.50
34362	MAIN LINE TRANSPORTATION INC (MTI)	BUS	11/21/2023	262.50
34362	MAIN LINE TRANSPORTATION INC (MTI)	BUS	11/21/2023	315.00
34362	MAIN LINE TRANSPORTATION INC (MTI)	BUS	11/21/2023	378.02
34363	MARIE, DEBORAH	ELECTIONS 11/2/23	11/21/2023	15.00
34364	MATH MASTERS OF MN	NW GR5 REG	11/21/2023	480.00
34364	MATH MASTERS OF MN	NW GR 4 REG	11/21/2023	480.00
34365	MCCRORY, MARCUS	ELECTIONS 10/27-11/4/23	11/21/2023	573.75
34365	MCCRORY, MARCUS	ELECTIONS 11/2-11/7/23	11/21/2023	292.50
34366	MEI - MINNESOTA ELEVATOR INC	SVCS	11/21/2023	2,303.95
34367	MEITNER, PHILIP	REIMB	11/21/2023	86.38
34368	MERRY, VANESSA	CLASS	11/21/2023	350.00
34369	MILLER, MICHAEL	ELECTIONS 11/2-11/7/23	11/21/2023	236.25
34370	MINORS, LEE	ELECTIONS 11/2-11/7/23	11/21/2023	243.75
34371	MKM BRANDS INC.	SUPPLIES	11/21/2023	324.00
34372	MN ASSN OF SECONDARY SCHOOL PRINCIPALS	MEMBERSHIP DUES M.R.	11/21/2023	865.00
34373	MN STATE UNIVERSITY MANKATO	10/30 EVENT	11/21/2023	6,600.00
34374	MN CLAY USA - MIDWEST	ART-CLAY ORDER (PTO)	11/21/2023	1,268.14
34374	MN CLAY USA - MIDWEST	WHS JOANNA PROSSER OPEN PO FOR MN CLAY	11/21/2023	73.90
34375	MN ELEM SCH PRINCIPALS' ASSN	MESPA INST 2024 - BRAD GUSTAFSON	11/21/2023	450.00
34375	MN ELEM SCH PRINCIPALS' ASSN	ASHLEY FARRINGTON - FY 23-24 MESPA INSTITUTE - 0	11/21/2023	450.00
34376	MN SAFETY COUNCIL	CLASS	11/21/2023	138.00
34377	MN SCHOOL PUBLIC RELATIONS ASSN	MEMBERSHIP: AMY P, LORI G, ZACH N, TREVOR V	11/21/2023	450.00
34378	MORAVEC, DEBORAH	ELECTIONS 11/2-11/7/23	11/21/2023	288.00
34379	MTEEA SUPER MILEAGE	ENTRY FEE	11/21/2023	300.00
34380	MTI DISTRIBUTING INC	CSF REP PT	11/21/2023	164.93
34381	NAC (NORTHERN AIR CORP)	PC REPAIR	11/21/2023	3,656.00
34382	NELSON, PAUL	OFCL 11/4/23	11/21/2023	225.00
34383	NORTHFIELD LINES, INC.	A - (\$1,511.66) BUS	11/21/2023	3,023.31
34384	NORTHERN LIGHTS	PROM DJ	11/21/2023	3,114.50
34385	NORTH LIGHT COLOR	A - HELMET DECALS	11/21/2023	61.50
34386	NOW MICRO	CSF laptop	11/21/2023	1,140.00
34386	NOW MICRO	CSF laptop	11/21/2023	88.00
34387	O'HARA, RYAN	OFCL 11/4/23	11/21/2023	225.00
34388	ON SITE SANITATION	BIFF	11/21/2023	1,610.00
34388	ON SITE SANITATION	BIFF	11/21/2023	210.00
34388	ON SITE SANITATION	BIFF	11/21/2023	70.00
34388	ON SITE SANITATION	BIFF	11/21/2023	105.00
34388	ON SITE SANITATION	BIFF	11/21/2023	70.00
34389	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/21/2023	2,793.56
34389	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/21/2023	410.78
34389	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/21/2023	246.80
34389	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/21/2023	629.60
34389	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/21/2023	2,022.26
34390	PANNIER, STEVE	ELECTIONS 11/2-11/7/23	11/21/2023	243.75

34391	PARAGON VISUAL LLC	SVCS	11/21/2023	325.00
34392	PARSONS ELECTRIC	SVCS WMS	11/21/2023	2,070.00
34392	PARSONS ELECTRIC	SVC CMS	11/21/2023	3,817.00
34392	PARSONS ELECTRIC	SVC EMS	11/21/2023	1,700.00
34393	PAT, JENNIFER	CAFES	11/21/2023	412.25
34394	PAYDHEALTH	SVCS	11/21/2023	16,930.35
34395	PEARSON, CRAIG	OFCL 10/04/23	11/21/2023	66.00
34396	PEBBLE CREEK PAINTING	SVCS	11/21/2023	5,376.00
34397	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/21/2023	3,106.10
34398	PERRY, ANTHONY	REIMB	11/21/2023	155.80
34399	PETERSON, JOSHUA	ELECTIONS 11/2-11/7/23	11/21/2023	360.00
34400	PETERSON, JUDITH	ELECTIONS 11/2-11/7/23	11/21/2023	135.00
34401	PLYMOUTH ICE CTR	ICE G HOCKEY	11/21/2023	2,511.25
34402	POPP COMMUNICATIONS	SVCS	11/21/2023	64.72
34403	PREMIUM WATERS INC	SVCS	11/21/2023	42.95
34403	PREMIUM WATERS INC	CMS WATER DELIVERY FOR THE YEAR 2023-24	11/21/2023	22.43
34404	PRO-TEC DESIGN	WHS REPAIR	11/21/2023	674.50
34405	PROMOWEAR	CAF UNIFORMS	11/21/2023	198.00
34405	PROMOWEAR	SUPPLIES	11/21/2023	1,650.60
34405	PROMOWEAR	SUPPLIES	11/21/2023	606.00
34405	PROMOWEAR	SUPPLIES	11/21/2023	1,148.00
34406	QUELLO, BARBARA	ELECTIONS 11/2-11/7/23	11/21/2023	240.00
34407	RAMETTE, JAMES	CLASS	11/21/2023	715.00
34408	REGION 5AA	TICKET REV	11/21/2023	5,100.00
34409	RHOMBS, CRAIG	CLASS	11/21/2023	15.00
34410	ROLF, SHEILA	ELECTIONS 11/2-11/7/23	11/21/2023	138.75
34411	ROWAN, JAMES	ELECTIONS 11/2-11/7/23	11/21/2023	240.00
34412	ROY C., INC	WHS SERV CALL	11/21/2023	220.00
34413	SALITA, WENDY	CLASS	11/21/2023	438.84
34414	SANTAVY, KEVIN	OFCL 11/4/23	11/21/2023	225.00
34415	SCHUTT SPORTS LLC	FB KITS	11/21/2023	742.37
34416	SCHWAB VOLLHABER LUBRATT INC	WMS REP PT	11/21/2023	163.07
34417	SIDEKICK THEATRE	GR 2 EVENT	11/21/2023	1,170.00
34418	SMARTFIX LLC	SVCS	11/21/2023	1,368.00
34419	SODERBERG, MICHELLE	ELECTIONS 10/26-11/6/23	11/21/2023	905.00
34419	SODERBERG, MICHELLE	ELECTIONS 11/2-11/7/23	11/21/2023	360.00
34420	SONOVA USA INC	DHH - IAN PAUL	11/21/2023	19.99
34420	SONOVA USA INC	DHH - IAN PAUL	11/21/2023	1,741.67
34421	STATEMENT LAWN & SNOW LLC	PC TREE WRK	11/21/2023	4,500.00
34421	STATEMENT LAWN & SNOW LLC	PC TREE WRK	11/21/2023	8,500.00
34421	STATEMENT LAWN & SNOW LLC	GL TREE REMOVAL	11/21/2023	3,500.00
34422	STERN, KARI	ELECTIONS 11/2-11/7/23	11/21/2023	236.25
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/21/2023	156.48
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/21/2023	165.28
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/21/2023	194.74
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/21/2023	139.52
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/21/2023	298.21
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/21/2023	99.56
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/21/2023	206.43
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/21/2023	1,143.77
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/21/2023	1,130.22
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/21/2023	779.33
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/21/2023	60.28
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/21/2023	61.98
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/21/2023	90.42
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/21/2023	227.13
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/21/2023	172.08
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/21/2023	198.78
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/21/2023	194.09
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/21/2023	30.99
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/21/2023	41.32
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS MILK FOR SCHOOLS	11/21/2023	127.02
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS MILK FOR SCHOOLS	11/21/2023	187.40

34426	ST PAUL BEVERAGE SOLUTIONS, LLC	WMS MILK FOR SCHOOLS	11/21/2023	107.21
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/21/2023	179.14
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/21/2023	145.63
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/21/2023	225.77
34426	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/21/2023	143.43
34427	T-MOBILE USA, INC	HOTSPOTS	11/21/2023	1,000.00
34428	TAFT STETTINIUS & HOLLISTER LLP	SVCS THROUGH 9/30/23	11/21/2023	1,982.00
34429	TECH ACADEMY	CLASS	11/21/2023	120.00
34429	TECH ACADEMY	CLASS	11/21/2023	45.00
34430	TISCHENDORF, MICHAEL	CLASS	11/21/2023	200.00
34431	TRANSPORTATION PLUS INC	BUS	11/21/2023	2,031.00
34431	TRANSPORTATION PLUS INC	BUS	11/21/2023	120.00
34431	TRANSPORTATION PLUS INC	BUS	11/21/2023	120.00
34432	TRICKSTER TACOS LLC	WIAC EVENT AT MEADOW RIDGE ELEM - CATERED FO	11/21/2023	600.00
34433	TRIMARK MARLINN LLC	Smallwares and equipment for kitchens	11/21/2023	3,251.60
34434	UNGARO, NICHOLAS	OFCL 11/4/23	11/21/2023	125.00
34435	UNITED RENTALS	DOME	11/21/2023	1,761.99
34436	UNLIMITED SUPPLIES	Dist use - Grounds supplies	11/21/2023	10.40
34445	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/21/2023	3,677.18
34445	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/21/2023	3,418.88
34445	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/21/2023	5,443.40
34445	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/21/2023	938.15
34445	UPPER LAKE FOODS	HB-NW SNACKS	11/21/2023	888.46
34445	UPPER LAKE FOODS	CMS FOOD SUPPLIER	11/21/2023	6,520.83
34445	UPPER LAKE FOODS	CMS FOOD SUPPLIER	11/21/2023	5,193.99
34445	UPPER LAKE FOODS	CMS FOOD SUPPLIER	11/21/2023	4,408.07
34445	UPPER LAKE FOODS	HB- KL SNACKS	11/21/2023	585.35
34445	UPPER LAKE FOODS	CREDIT MEMO	11/21/2023	(16.60)
34445	UPPER LAKE FOODS	CREDIT MEMO	11/21/2023	(16.60)
34445	UPPER LAKE FOODS	MR FOOD SUPPLIER	11/21/2023	242.52
34445	UPPER LAKE FOODS	PC FOOD SUPPLIER	11/21/2023	202.10
34445	UPPER LAKE FOODS	KL FOOD SUPPLIER	11/21/2023	161.68
34445	UPPER LAKE FOODS	GL FOOD SUPPLIER	11/21/2023	181.89
34445	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/21/2023	505.25
34445	UPPER LAKE FOODS	NW FOOD SUPPLIER	11/21/2023	383.99
34445	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/21/2023	2,390.66
34445	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/21/2023	9,815.14
34445	UPPER LAKE FOODS	HS FOOD SUPPLIER	11/21/2023	10,842.74
34445	UPPER LAKE FOODS	HB- GL SNACKS	11/21/2023	412.11
34445	UPPER LAKE FOODS	GL FOOD SUPPLIER	11/21/2023	1,810.70
34445	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/21/2023	1,331.86
34445	UPPER LAKE FOODS	HB-PC SNACKS	11/21/2023	1,023.65
34445	UPPER LAKE FOODS	HB-MR SNACKS	11/21/2023	982.04
34445	UPPER LAKE FOODS	MR FOOD SUPPLIER	11/21/2023	3,735.24
34445	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/21/2023	3,280.10
34445	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/21/2023	36.80
34445	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/21/2023	1,450.00
34445	UPPER LAKE FOODS	PC FOOD SUPPLIER	11/21/2023	32.80
34445	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/21/2023	181.25
34445	UPPER LAKE FOODS	CSF FOOD SUPPLIER	11/21/2023	116.41
34445	UPPER LAKE FOODS	PC FOOD SUPPLIER	11/21/2023	3,604.58
34445	UPPER LAKE FOODS	GL FOOD SUPPLIER	11/21/2023	2,959.14
34445	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/21/2023	1,925.99
34445	UPPER LAKE FOODS	EMS FOOD SUPPLIER	11/21/2023	1,495.62
34445	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/21/2023	3,427.19
34445	UPPER LAKE FOODS	HB-OW SNACKS	11/21/2023	760.97
34445	UPPER LAKE FOODS	OW FOOD SUPPLIER	11/21/2023	4,355.36
34445	UPPER LAKE FOODS	MR FOOD SUPPLIER	11/21/2023	2,374.88
34446	VALLETTE UGLOW, JACQUELINE	ELECTIONS 11/7/23	11/21/2023	221.25
34447	VANBENSCHOTEN, MATTHEW	OFCL 9/28/23	11/21/2023	64.00
34448	VEACH, NATHAN	REIMB	11/21/2023	155.80
34449	VELASQUEZ, JOSHUA	OFFICIAL 11/2-11/7/23	11/21/2023	243.75
34450	VISION SERVICE PLAN INS CO	SVCS ACTIVE	11/21/2023	4,755.31

34476	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/29/2023	403.70
34477	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES 10/23-10/2	11/29/2023	1,798.00
34478	BLICK ART MATERIALS	Art classroom supplies	11/29/2023	366.76
34478	BLICK ART MATERIALS	WHS DAWN DUWENHOEGGER PAINTING CLASS MATI	11/29/2023	2,128.68
34478	BLICK ART MATERIALS	WHS DAWN DUWENHOEGGER PAINTING CLASS MATI	11/29/2023	(146.28)
34479	BLUUM OF MINNESOTA, LLC	SVCS	11/29/2023	978.45
34480	BOOKELICIOUS, INC	BOOKS	11/29/2023	231.35
34481	BRIN GLASS SERVICE	OW REPAIR	11/29/2023	3,478.00
34482	BUSCKO COUNSELING LLC	SVCS DEC2023	11/29/2023	7,525.00
34483	BUSINESS PROFESSIONALS OF AMERICA	SVCS	11/29/2023	48.00
34483	BUSINESS PROFESSIONALS OF AMERICA	SVCS	11/29/2023	5,496.00
34484	CENTURYLINK	SVCS	11/29/2023	2,262.38
34485	CESO TRANSPORTATION, LLC	BUS	11/29/2023	21,250.68
34486	CHILDREN'S THEATRE COMPANY AND SCHOOL	FIELD TRIP CUST#444564	11/29/2023	1,640.00
34487	CITI-CARGO & STORAGE	DOMESTIC	11/29/2023	261.00
34488	CITY OF PLYMOUTH	OCT 2023 FUEL USAGE	11/29/2023	6,242.64
34488	CITY OF PLYMOUTH	SEPT2023 FUEL USAGE	11/29/2023	6,433.41
34488	CITY OF PLYMOUTH	CKS FALSE ALARM#3 INV2023-00000271	11/29/2023	75.00
34488	CITY OF PLYMOUTH	CKS FALSE ALARM#2	11/29/2023	50.00
34489	COGENT COMMUNICATIONS INC	9/21-10/20/23	11/29/2023	3,000.00
34489	COGENT COMMUNICATIONS INC	9/21-10/20/23	11/29/2023	200.00
34490	COREMARK METALS	STOCK	11/29/2023	470.69
34491	DMJ ASPHALT INC	WMS - Parking lot repair	11/29/2023	3,950.00
34492	DORSEY AND WHITNEY LLP	SVCS	11/29/2023	7,500.00
34493	EHLERS AND ASSOCIATES INC	SVCS	11/29/2023	2,000.00
34494	ENERGYPRINT	SVCS	11/29/2023	1,530.00
34495	FRANZ REPROGRAPHICS	SVCS	11/29/2023	469.88
34496	GENERAL SHEET METAL	REPAIR	11/29/2023	1,585.10
34497	GRAINGER INC., W. W.	STOCK	11/29/2023	1,367.46
34497	GRAINGER INC., W. W.	REP PT	11/29/2023	110.31
34497	GRAINGER INC., W. W.	REP PT	11/29/2023	1,053.12
34497	GRAINGER INC., W. W.	REP PT	11/29/2023	699.96
34497	GRAINGER INC., W. W.	REP PT	11/29/2023	68.73
34498	GREASE BUSTERS OF THE TWIN CITIES	SVCS	11/29/2023	7,390.00
34499	HAMEL BUILDING CTR	SUPPLIES	11/29/2023	59.02
34499	HAMEL BUILDING CTR	SUPPLIES	11/29/2023	47.94
34499	HAMEL BUILDING CTR	SUPPLIES	11/29/2023	3.85
34499	HAMEL BUILDING CTR	SUPPLIES	11/29/2023	377.00
34499	HAMEL BUILDING CTR	SUPPLIES	11/29/2023	1,293.60
34499	HAMEL BUILDING CTR	SUPPLIES	11/29/2023	49.90
34500	HARRIS, JEREMIAH	OFCL 8/30/23	11/29/2023	81.00
34501	HIREQUEST	SVCS 11/6-11/10/23	11/29/2023	886.72
34501	HIREQUEST	SVCS 11/7-11/9/23	11/29/2023	644.26
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	31.84
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	19.89
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	11.67
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	27.84
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	31.93
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	54.72
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	190.67
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	43.71
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	77.52
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	227.95
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	26.16
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	2.95
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	44.98
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	218.76
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	19.28
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	86.94
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	35.28
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	32.21
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	53.49
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	15.87

34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	29.52
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	180.98
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	41.96
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	14.20
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	71.36
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	39.70
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	45.38
34506	HOME DEPOT/GECF	SUPPLIES	11/29/2023	6.56
34507	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/29/2023	140.00
34508	INGRAM LIBRARY SERVICES	BOOKS	11/29/2023	599.56
34508	INGRAM LIBRARY SERVICES	BOOKS	11/29/2023	49.54
34508	INGRAM LIBRARY SERVICES	BOOKS	11/29/2023	145.31
34508	INGRAM LIBRARY SERVICES	BOOKS	11/29/2023	78.83
34509	INNOVATIVE OFFICE SOLUTIONS	EMS OFFICE	11/29/2023	167.96
34510	INSTITUTE FOR MULTI-SENSORY EDUCATION LLC	OW-SENSORY SAND FOR KINDERGARTEN	11/29/2023	79.95
34512	INTERMEDIATE DIST 287	45200	11/29/2023	151,940.25
34512	INTERMEDIATE DIST 287	45231	11/29/2023	151,940.25
34512	INTERMEDIATE DIST 287	45261	11/29/2023	151,940.25
34513	JAYTECH INC	SUPPLIES	11/29/2023	750.85
34514	KATHLEEN SCHULTZ LLC	SVCS DEC2023	11/29/2023	7,625.00
34515	KEYSTONE INTERPRETING SOLUTIONS	INTERPRETATION SERVICES B-22	11/29/2023	142.00
34516	LANGUAGE LINE SERVICES	INTERPRETATION SERVICES	11/29/2023	1,375.54
34517	LANO EQUIPMENT INC	REPAIR PART	11/29/2023	25.36
34518	LARSON CO, J. H.	LIGHTS	11/29/2023	82.20
34519	MAVO SYSTEMS, INC	GW MOLD SVCS	11/29/2023	9,033.25
34520	MEDINA AUTOMOTIVE SERVICE	TR#13	11/29/2023	1,614.38
34521	MEI - MINNESOTA ELEVATOR INC	WHS #3 REPAIR	11/29/2023	174.50
34522	MISSION FILTRATION	NW FILTERS	11/29/2023	254.06
34523	MN IT SERVICES	SVCS	11/29/2023	1,223.31
34524	MN CHILDRENS MUSEUM	BALANCE N WOODS FIELD TRIP	11/29/2023	767.00
34525	MN DEPT OF HUMAN SERVICES	ADMIN FEE	11/29/2023	2,027.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES	11/29/2023	70.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	60.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	90.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	90.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	60.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	70.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	30.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	30.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	20.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	40.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	30.00
34527	MN DEPT OF LABOR AND INDUSTRY	FEES CUST0000089107	11/29/2023	40.00
34528	MINNESOTA INTERPRETERS & TRANSLATORS	SVCS 10/23-10/31/23	11/29/2023	750.00
34529	MN JUNIOR HIGH SCHOOL MATH LEAGUE	CMS MATH LEAGUE 2023-24	11/29/2023	250.00
34530	MN SCHOOL BOARDS ASSN	PHASE 4	11/29/2023	210.00
34531	MRI SOFTWARE LLC	SVCS	11/29/2023	170.00
34531	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/29/2023	10.00
34531	MRI SOFTWARE LLC	BACKGROUND CHECKS 23-24	11/29/2023	10.00
34532	NAC (NORTHERN AIR CORP)	SVCVS	11/29/2023	7,167.73
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	62.19
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	103.94
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	36.58
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	130.53
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	70.69
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	139.69
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	(139.69)
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	139.69
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	(139.69)
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	320.16
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	47.34
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	45.89
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	45.89

34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	362.79
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	19.58
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	145.14
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	181.15
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	150.96
34535	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/29/2023	14.38
34536	NATL ASSN FOR COLLEGE ADMISSION COUNSELIN	WHS MEMBERSHIP 1/1-12/31/2024	11/29/2023	330.00
34537	NELSON, SHAWN	OFCL 09/23/23	11/29/2023	73.00
34538	NISTOR, ADRIAN	A - SUPPLIES	11/29/2023	175.00
34539	NOVINSKA, TOD	CLASS	11/29/2023	395.00
34540	PARSONS ELECTRIC	SVCS	11/29/2023	7,593.24
34541	PEBBLE CREEK PAINTING	SVCS	11/29/2023	10,075.00
34542	PREMIUM WATERS INC	CSF - Water	11/29/2023	74.27
34542	PREMIUM WATERS INC	WC WATER SERVICE	11/29/2023	29.16
34543	PRO-ED, INC	SPED - STAR KITS	11/29/2023	3,062.40
34544	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/29/2023	158.87
34544	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/29/2023	146.00
34544	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/29/2023	358.22
34544	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/29/2023	161.80
34544	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES - EL	11/29/2023	172.91
34545	PUMP & METER SERVICE, INC	SHOP STOCK	11/29/2023	266.14
34546	RIVER BOTTOM PRODUCTIONS LLC	RENTAL	11/29/2023	950.00
34547	R J MECHANICAL INC	SH DRK FOUNTAIN	11/29/2023	3,128.40
34548	ROTARY CLUB OF WAYZATA	FEES	11/29/2023	729.50
34549	SANDINO, JEFF	CLASS 11/14/23	11/29/2023	432.00
34550	SCANLON, MAGGIE	CMS PLAY	11/29/2023	800.00
34551	SCHWAB VOLLHABER LUBRATT INC	REP PT	11/29/2023	216.00
34552	ST PAUL LINOLEUM & CARPET CO	WMS - Carpet	11/29/2023	40,720.00
34552	ST PAUL LINOLEUM & CARPET CO	WHS - 1st floor flooring	11/29/2023	14,500.00
34553	STAR AUTISM SUPPORT INC	STAR TRAINING	11/29/2023	100.00
34554	THREE RIVERS PARK DISTRICT	GW FIELD TRIP CUST#3363	11/29/2023	1,587.00
34555	THUROW, BENNETT	OFCL 8/30/23	11/29/2023	81.00
34556	TOLL GAS & WELDING SUPPLY	CSF SHOP	11/29/2023	12.71
34557	UNITED RENTALS	DOME	11/29/2023	4,894.25
34557	UNITED RENTALS	CSF SHOP	11/29/2023	326.13
34558	UNLIMITED SUPPLIES	Dist use - Grounds supplies	11/29/2023	303.67
34558	UNLIMITED SUPPLIES	Dist use - Grounds supplies	11/29/2023	103.96
34559	USI INSURANCE SERVICES LLC	12/1/23-12/1/24 INJURYMANAGEMENT	11/29/2023	1,488.00
34560	UTILITY LOGIC, LLC	Dist. use - For use Districtwide with repairs	11/29/2023	10,855.00
34561	VERSACON, INC	WHS - Toilet renovations APPLICATION2	11/29/2023	57,570.00
34562	WALBRAN, SHARON	class	11/29/2023	245.00
34563	WARD'S SCIENCE	WHS BRANDON CARLSON BIOLOGY LAB SUPPLIES	11/29/2023	78.12
34564	WASTE MANAGEMENT OF WI	SVCS	11/29/2023	23,350.67
34565	WEST LUTHERAN HIGH SCHOOL	HEALTH REIMB	11/29/2023	4,812.00
34565	WEST LUTHERAN HIGH SCHOOL	REIMBURSEMENT GUIDANCE	11/29/2023	17,004.00
34566	MISSISSIPPI DEPT OF HUMAN SERVICES	Payroll accrual	11/30/2023	339.00
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	36.50
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	5,274.05
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	39.00
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	2,406.24
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	117.50
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	1,326.58
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	62.50
34568	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/30/2023	2,339.45
34569	WAYZATA EDUCATION ASSN	Payroll accrual	11/30/2023	69,374.64
220574	DELTA DENTAL PLAN OF MN	Ins. Tracking Billing	11/10/2023	135,513.90
220575	UNITED HEALTH SERVICES INC	Ins. Tracking Billing	11/10/2023	87,101.15
220575	UNITED HEALTH SERVICES INC	Ins. Tracking Billing	11/10/2023	1,564,404.05
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	298,602.14
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	22,286.18
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	384,770.19
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	70,537.32
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	298,602.14

220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	70,440.13
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	(20.06)
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	-
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	(4.69)
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	(20.06)
220579	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/10/2023	(4.69)
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	6,475.00
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	2,441.92
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	7,016.11
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	37,720.19
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	187.85
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	125,664.46
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	329.69
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	7,243.00
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	38,090.38
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	66.67
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	10,335.86
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	22,897.13
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	625.13
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	6,390.03
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	75,286.25
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	517.54
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	578.21
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	26,268.89
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	66.67
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	17,490.65
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	707.47
220584	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/10/2023	625.13
220585	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/10/2023	190,617.96
220585	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/10/2023	4,445.34
220585	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/10/2023	(1.45)
220586	MN CHILD SUPPORT - PAYMENT CTR	Payroll accrual	11/10/2023	2,327.80
220587	MN DEPT OF REVENUE	Payroll accrual	11/10/2023	129.57
220589	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/10/2023	271.51
220589	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/10/2023	283,332.60
220589	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/10/2023	320,122.18
220589	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/10/2023	306.53
220589	MN TEACHERS RETIREMENT ASSN	CREDIT KILDAL	11/10/2023	(145.30)
220589	MN TEACHERS RETIREMENT ASSN	CREDIT KINZLER	11/10/2023	(171.77)
220589	MN TEACHERS RETIREMENT ASSN	CREDIT RYMER	11/10/2023	(213.47)
220589	MN TEACHERS RETIREMENT ASSN	CREDIT STROM	11/10/2023	(711.36)
220590	ONEBRIDGE BENEFITS INC.	Payroll accrual	11/10/2023	132,180.00
220590	ONEBRIDGE BENEFITS INC.	Payroll accrual	11/10/2023	8,460.00
220592	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/10/2023	5.52
220592	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/10/2023	87,761.33
220592	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/10/2023	6.38
220592	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/10/2023	101,263.29
220592	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/10/2023	(17.35)
220592	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/10/2023	(20.02)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	294,922.79
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	22,482.87
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	385,425.72
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	69,853.45
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	294,922.79
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	69,756.26
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(63.24)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	-
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(14.79)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(63.24)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(14.79)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(242.79)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	-
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(56.78)

220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(242.79)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(56.78)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(125.97)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(146.49)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(29.46)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(125.97)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	(29.46)
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	125.97
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	146.49
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	29.46
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	125.97
220598	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/28/2023	29.46
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	6,475.00
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	2,441.92
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	7,016.11
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	38,361.07
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	187.85
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	125,225.51
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	329.69
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	7,413.00
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	38,715.30
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	104.17
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	10,345.86
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	22,934.38
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	625.13
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	6,390.03
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	75,415.77
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	517.54
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	26,899.94
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	104.17
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	17,533.05
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	625.13
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	(100.00)
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	(40.63)
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	100.00
220604	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/28/2023	40.63
220606	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/28/2023	190,053.38
220606	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/28/2023	4,716.34
220606	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/28/2023	(0.92)
220606	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/28/2023	-
220606	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/28/2023	(97.31)
220606	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/28/2023	97.31
220607	MN CHILD SUPPORT - PAYMENT CTR	Payroll accrual	11/28/2023	2,383.00
220608	MN DEPT OF REVENUE	Payroll accrual	11/28/2023	464.55
220609	MN STATE RETIREMENT SYSTEM	Payroll accrual	11/28/2023	34.65
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	127.36
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	285,837.17
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	(162.75)
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	322,945.44
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	306.53
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	(157.46)
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	(177.77)
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	157.46
220611	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/28/2023	177.77
220612	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/28/2023	85,878.42
220612	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/28/2023	99,090.73
713895	ACCO BRANDS CORPORATION	CMS - LAMINATING FILM 4 ROLLS, Account # 5047382	11/2/2023	205.40
713896	COMMERCIAL KITCHEN SERVICES	EM/MS EQUIPMENT SERVICE AND REPAIR	11/2/2023	298.00
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	145.35
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	100.00
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	115.29
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	162.21
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	288.61

713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	123.39
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	123.39
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	112.39
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	325.00
713898	ECOLAB PEST ELIMINATION DIV	SVCS	11/2/2023	115.28
713899	FERGUSON ENTERPRISES, INC #1657	REP PART	11/2/2023	2,281.09
713899	FERGUSON ENTERPRISES, INC #1657	BRINE TANK	11/2/2023	47.80
713900	GOPHER SPORT	TETHERBALL	11/2/2023	26.96
713901	HILLYARD INC MINNEAPOLIS	HS KITCHEN CHEMICALS	11/2/2023	6,916.73
713901	HILLYARD INC MINNEAPOLIS	CSF KITCHEN CHEMICALS	11/2/2023	12,621.07
713902	INNOVATIVE OFFICE SOLUTIONS	EMS OFFICE	11/2/2023	181.92
713902	INNOVATIVE OFFICE SOLUTIONS	BV COPY PAPER	11/2/2023	491.95
713902	INNOVATIVE OFFICE SOLUTIONS	copy paper	11/2/2023	514.24
713903	LOFFLER COMPANIES INC	CSF TONER	11/2/2023	376.74
713904	MOTG (MN OFFICE TECHNOLOGY GRP)	SVCS 9/18-10/17/23	11/2/2023	7,571.35
713905	PEPPER & SON INC., J. W.	SUPPLIES	11/2/2023	247.50
713906	RETROFIT COMPANIES INC	SVCS	11/2/2023	215.00
713906	RETROFIT COMPANIES INC	SVCS	11/2/2023	207.48
713906	RETROFIT COMPANIES INC	SVCS	11/2/2023	264.28
713906	RETROFIT COMPANIES INC	SVCS	11/2/2023	1,001.97
713906	RETROFIT COMPANIES INC	SVCS	11/2/2023	232.24
713906	RETROFIT COMPANIES INC	SVCS	11/2/2023	199.60
713908	SCHOLASTIC INC	PD OW: Let's Find Out	11/2/2023	263.56
713908	SCHOLASTIC INC	FD SH: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	FD PC: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	FD OW: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	FD MR: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	FD KL-1: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	FD GW: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	FD GL: Let's Find Out	11/2/2023	131.78
713908	SCHOLASTIC INC	SPED - ALYSSA HONMYHR - WHS	11/2/2023	109.89
713909	SCHOOL HEALTH CORP	ELS - MICHELE BEDOR - ARP FUNDS	11/2/2023	1,304.99
713909	SCHOOL HEALTH CORP	HEALTH SERVICES - VARIOUS	11/2/2023	519.14
713910	SHRED-N-GO	DISTRICT SHREDDING SERVICE	11/2/2023	1,358.00
713911	SOCIAL THINKING	WEA GRANT - SHERYL BUTLER	11/2/2023	864.59
713913	STAPLES BUSINESS ADVANTAGE	DIST OFC SUPPLIES	11/2/2023	61.10
713913	STAPLES BUSINESS ADVANTAGE	BRYANT AND OFFICE SUPPLIES	11/2/2023	32.25
713913	STAPLES BUSINESS ADVANTAGE	ELS: Workroom	11/2/2023	251.58
713913	STAPLES BUSINESS ADVANTAGE	ELS: Badge holders and paper	11/2/2023	351.18
713913	STAPLES BUSINESS ADVANTAGE	supplies	11/2/2023	245.53
713913	STAPLES BUSINESS ADVANTAGE	MAY SUPPLIES	11/2/2023	21.54
713913	STAPLES BUSINESS ADVANTAGE	VOLUNTEER: SUPPLIES	11/2/2023	210.42
713913	STAPLES BUSINESS ADVANTAGE	ELS FD: NW PRESCHOOL CONSUMABLES	11/2/2023	32.25
713913	STAPLES BUSINESS ADVANTAGE	Xerox paper - colored	11/2/2023	399.50
713914	THERAPY SHOPPE INC	SPED - SHERYL BUTLER	11/2/2023	80.98
713915	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/2/2023	2,037.94
713915	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/2/2023	109.20
713916	ULINE SHIPPING SUPPLY	CSF SHOP	11/2/2023	299.37
713917	VIKING ELECTRIC SUPPLY, INC	REP PART	11/2/2023	18.10
713920	XEROX CORPORATION	MR XEROX B9110	11/2/2023	927.25
713920	XEROX CORPORATION	MR XEROX B7035H2	11/2/2023	186.30
713920	XEROX CORPORATION	CSF XEROX C8145H2	11/2/2023	194.31
713920	XEROX CORPORATION	BV XEROX B9100	11/2/2023	557.08
713920	XEROX CORPORATION	GL XEROX B9110	11/2/2023	844.47
713920	XEROX CORPORATION	GW XEROX B9110	11/2/2023	1,014.36
713920	XEROX CORPORATION	KL XEROX B9110	11/2/2023	537.36
713920	XEROX CORPORATION	OW XEROX B9100	11/2/2023	610.29
713920	XEROX CORPORATION	PC XEROX B9110	11/2/2023	784.13
713920	XEROX CORPORATION	SH XEROX B9110	11/2/2023	891.05
713920	XEROX CORPORATION	CMS XEROX B9110	11/2/2023	862.28
713920	XEROX CORPORATION	EMS XEROX B9100	11/2/2023	476.01
713920	XEROX CORPORATION	WMS XEROX B9110	11/2/2023	705.73
713920	XEROX CORPORATION	WHS ATHLETIC OFFICE XEROX C8145H	11/2/2023	219.60

713920	XEROX CORPORATION	WHS MEDIA CENTER XEROX C8135H	11/2/2023	190.70
713921	BRAUN INTEREC CORP	SVCS THROUGH 10/7/23	11/9/2023	279.00
713922	BSN SPORTS	A - G BB SHIRTS/SHORTS	11/9/2023	1,954.50
713922	BSN SPORTS	A - LETTERING/FRT	11/9/2023	215.48
713922	BSN SPORTS	A - B BB LTR/FRT	11/9/2023	275.89
713923	FERGUSON ENTERPRISES, INC #1657	WT REFRIGERATOR	11/9/2023	829.00
713924	GOPHER SPORT	WHS DREW RASK NHS FLAG FOOTBALL SUPPLIES	11/9/2023	51.18
713925	HILLYARD INC MINNEAPOLIS	HS KITCHEN CHEMICALS	11/9/2023	1,679.75
713925	HILLYARD INC MINNEAPOLIS	CSF KITCHEN CHEMICALS	11/9/2023	8,152.16
713925	HILLYARD INC MINNEAPOLIS	CSF KITCHEN CHEMICALS	11/9/2023	734.28
713926	INSPEC, INC.	SH - Playground Improvement	11/9/2023	500.00
713926	INSPEC, INC.	GL/DAB - Pavement Rehab	11/9/2023	2,000.00
713926	INSPEC, INC.	WHS/OW - Stormwater management	11/9/2023	2,100.00
713926	INSPEC, INC.	WHS/CMS - Pavement rehab	11/9/2023	2,200.00
713927	LAKESHORE LEARNING MATERIALS	PRIVACY PARTITIONS	11/9/2023	142.47
713927	LAKESHORE LEARNING MATERIALS	SH MOTHER'S ROOM RUG	11/9/2023	122.55
713927	LAKESHORE LEARNING MATERIALS	FLOOD REPLACEMENT ITEMS - SEPTEMBER 2023	11/9/2023	203.76
713928	PEPPER & SON INC., J. W.	WHS CHOIR JW PEPPER OPEN PO 23-24	11/9/2023	36.99
713928	PEPPER & SON INC., J. W.	WHS CHOIR JW PEPPER OPEN PO 23-24	11/9/2023	62.65
713929	SCHMITT MUSIC CO	SUPPLIES	11/9/2023	23.00
713929	SCHMITT MUSIC CO	SUPPLIES	11/9/2023	198.28
713933	STAPLES BUSINESS ADVANTAGE	ELS: Lamination	11/9/2023	247.86
713933	STAPLES BUSINESS ADVANTAGE	PC STAMPS AND CONSTRUCTION PAPER	11/9/2023	51.96
713933	STAPLES BUSINESS ADVANTAGE	CREDI TMEMO FOR 3549741878	11/9/2023	(38.37)
713933	STAPLES BUSINESS ADVANTAGE	COPY PAPER	11/9/2023	576.95
713933	STAPLES BUSINESS ADVANTAGE	PC STAMPS	11/9/2023	38.95
713933	STAPLES BUSINESS ADVANTAGE	CREDIT MEMO FOR INV3550590758	11/9/2023	(38.95)
713933	STAPLES BUSINESS ADVANTAGE	ELECTION SUPP.	11/9/2023	124.47
713933	STAPLES BUSINESS ADVANTAGE	Election supplies	11/9/2023	76.48
713933	STAPLES BUSINESS ADVANTAGE	WHS LYNETTE PULVERMACHER COPY ROOM PAPER	11/9/2023	3,331.60
713933	STAPLES BUSINESS ADVANTAGE	PC OFFICE WIPES AND KLEENEX	11/9/2023	98.62
713933	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/9/2023	194.83
713933	STAPLES BUSINESS ADVANTAGE	OW - PAPER AND BRASS FASTENERS	11/9/2023	343.74
713933	STAPLES BUSINESS ADVANTAGE	copy paper	11/9/2023	98.16
713933	STAPLES BUSINESS ADVANTAGE	ELS: Jessica binders	11/9/2023	138.76
713933	STAPLES BUSINESS ADVANTAGE	Copy room supplies	11/9/2023	193.72
713933	STAPLES BUSINESS ADVANTAGE	WHS PAUL KIMBLER TECH ED AND FACS DEPT SUPPLI	11/9/2023	57.34
713933	STAPLES BUSINESS ADVANTAGE	Athletic office supplies	11/9/2023	62.82
713933	STAPLES BUSINESS ADVANTAGE	OW - BRASS FASTENERS AND PAPER	11/9/2023	296.83
713933	STAPLES BUSINESS ADVANTAGE	RESTOCK SUPPLIES	11/9/2023	41.23
713933	STAPLES BUSINESS ADVANTAGE	CREDIT FOR INV3550872237	11/9/2023	(119.49)
713934	STEP SAVER INC	WHS - Salt	11/9/2023	632.80
713935	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/9/2023	3,286.09
713935	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/9/2023	2,725.80
713935	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/9/2023	4,288.76
713936	XEROX CORPORATION	WHS ADMIN OFFICE XEROX C8155H	11/9/2023	140.66
713937	ALLEGRA PRINT & IMAGING	CMS ALLEGRA #144 NAME PLATE AND ENVELOPES	11/16/2023	394.28
713938	BSN SPORTS	B SOCCER UNIFORMS	11/16/2023	8,997.32
713939	COMMERCIAL KITCHEN SERVICES	HS EQUIPMENT SERVICE AND REPAIR	11/16/2023	508.00
713943	DISCOUNT SCHOOL SUPPLY	ELS: Cindy Gallagher Winter Order	11/16/2023	209.13
713943	DISCOUNT SCHOOL SUPPLY	ECFE: Shannon Winter Order	11/16/2023	99.39
713943	DISCOUNT SCHOOL SUPPLY	ECFE: Kathy Winter Order 2	11/16/2023	146.95
713943	DISCOUNT SCHOOL SUPPLY	SH FD: Winter Order	11/16/2023	199.86
713943	DISCOUNT SCHOOL SUPPLY	PC FD: Winter Order 2	11/16/2023	217.33
713943	DISCOUNT SCHOOL SUPPLY	KL-2 FD: Winter Order 2	11/16/2023	9.74
713943	DISCOUNT SCHOOL SUPPLY	KL-2 FD: Winter Order 2	11/16/2023	100.10
713943	DISCOUNT SCHOOL SUPPLY	GW FD: Winter Order	11/16/2023	17.99
713943	DISCOUNT SCHOOL SUPPLY	KL-1 FD: Winter Order	11/16/2023	87.98
713943	DISCOUNT SCHOOL SUPPLY	BV FD: Winter Order	11/16/2023	204.77
713943	DISCOUNT SCHOOL SUPPLY	GL FD: Winter Order	11/16/2023	646.91
713943	DISCOUNT SCHOOL SUPPLY	GL FD: Winter Order	11/16/2023	14.99
713943	DISCOUNT SCHOOL SUPPLY	ELS: Caitrin and Sara T Winter Order	11/16/2023	101.60
713943	DISCOUNT SCHOOL SUPPLY	ELS: Sarah Berggreen Winter Order 2	11/16/2023	39.45

713943	DISCOUNT SCHOOL SUPPLY	ELS: Paige Larson Winter Order	11/16/2023	103.48
713943	DISCOUNT SCHOOL SUPPLY	ELS: Kate Denison Winter Order 2	11/16/2023	239.75
713943	DISCOUNT SCHOOL SUPPLY	KL-1 FD: Winter Order	11/16/2023	56.99
713943	DISCOUNT SCHOOL SUPPLY	KL-2 FD: Winter Order 2	11/16/2023	262.25
713943	DISCOUNT SCHOOL SUPPLY	GW FD: Winter Order	11/16/2023	131.97
713944	ECM PUBLISHERS, INC	SVCS	11/16/2023	64.00
713945	GOPHER SPORT	CMS PHY.ED CLASSROOM SUPPLIES	11/16/2023	115.98
713945	GOPHER SPORT	CREDIT MEMO	11/16/2023	(30.52)
713945	GOPHER SPORT	PE EQUIP	11/16/2023	25.04
713946	HORIZON COMMERCIAL POOL SUPPLY	WMS POOL	11/16/2023	1,872.74
713946	HORIZON COMMERCIAL POOL SUPPLY	WMS POOL	11/16/2023	1,749.50
713947	IRON MOUNTAIN	SVCS	11/16/2023	1,655.97
713948	LEARNING A-Z	LEARNING A-Z RAZ KIDS SUBSCRIPTION	11/16/2023	1,716.00
713949	LOFFLER COMPANIES INC	CSF TONER	11/16/2023	376.74
713949	LOFFLER COMPANIES INC	CSF TONER	11/16/2023	(376.74)
713950	MINNESOTA EQUIPMENT	CSF JD REP PT	11/16/2023	1,102.01
713950	MINNESOTA EQUIPMENT	CSF JD PARTS	11/16/2023	380.89
713950	MINNESOTA EQUIPMENT	KL JD PARTS	11/16/2023	507.74
713951	MOTG (MN OFFICE TECHNOLOGY GRP)	STAPLES	11/16/2023	213.00
713951	MOTG (MN OFFICE TECHNOLOGY GRP)	STAPLES	11/16/2023	213.00
713951	MOTG (MN OFFICE TECHNOLOGY GRP)	STAPLES	11/16/2023	213.00
713952	SCHMITT MUSIC CO	SUPPLIES	11/16/2023	33.50
713952	SCHMITT MUSIC CO	SUPPLIES	11/16/2023	93.59
713953	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/16/2023	123.93
713953	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/16/2023	186.64
713957	STAPLES BUSINESS ADVANTAGE	Math classroom supplies	11/16/2023	110.22
713957	STAPLES BUSINESS ADVANTAGE	ELS: Maddy Sexton-King Winter Order 2	11/16/2023	29.97
713957	STAPLES BUSINESS ADVANTAGE	ELS: Art supplies	11/16/2023	240.59
713957	STAPLES BUSINESS ADVANTAGE	BADGE HOLDERS- YRS. OF SERV.	11/16/2023	41.46
713957	STAPLES BUSINESS ADVANTAGE	CSf - Office supplies	11/16/2023	108.11
713957	STAPLES BUSINESS ADVANTAGE	ECFE: Kathy Winter Order	11/16/2023	110.87
713957	STAPLES BUSINESS ADVANTAGE	PC COPY PAPER/CONSTRUCTION PAPER	11/16/2023	489.41
713957	STAPLES BUSINESS ADVANTAGE	23-24 KINDERGARTEN FALL SUPPLIES - PTO GRANT	11/16/2023	31.65
713957	STAPLES BUSINESS ADVANTAGE	23-24 KINDERGARTEN FALL SUPPLIES - PTO GRANT	11/16/2023	(10.55)
713957	STAPLES BUSINESS ADVANTAGE	23-24 KINDERGARTEN FALL SUPPLIES - PTO GRANT	11/16/2023	(21.10)
713957	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/16/2023	(47.94)
713957	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/16/2023	296.78
713957	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/16/2023	799.96
713957	STAPLES BUSINESS ADVANTAGE	STAPLES 6 PLUE LA CLASSROOM	11/16/2023	125.62
713957	STAPLES BUSINESS ADVANTAGE	ELS: Jennifer Harrah Winter Order	11/16/2023	58.49
713957	STAPLES BUSINESS ADVANTAGE	ELS: Copy Paper	11/16/2023	207.45
713957	STAPLES BUSINESS ADVANTAGE	PC PAPER ORDER	11/16/2023	622.35
713958	TEAM SPORTING GOODS, INC	CMS TRACK TOPS	11/16/2023	597.00
713958	TEAM SPORTING GOODS, INC	EMS TRACK TOPS	11/16/2023	1,194.00
713958	TEAM SPORTING GOODS, INC	CMS TRACK TOPS	11/16/2023	796.00
713959	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/16/2023	3,097.54
713959	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/16/2023	3,371.70
713959	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/16/2023	3,693.22
713960	VIKING ELECTRIC SUPPLY, INC	SERV CHG	11/16/2023	64.28
713960	VIKING ELECTRIC SUPPLY, INC	GL REP PT	11/16/2023	36.49
713960	VIKING ELECTRIC SUPPLY, INC	NW REP PT	11/16/2023	362.69
713960	VIKING ELECTRIC SUPPLY, INC	GL REP PT	11/16/2023	271.70
713961	XEROX CORPORATION	WT XEROX C405DN	11/16/2023	177.39
713961	XEROX CORPORATION	NW XEROX B7035H	11/16/2023	132.91
713961	XEROX CORPORATION	ESC XEROX C8155H	11/16/2023	635.00
713962	AUTOMATED LOGIC CORP	REPAIR REF#8210213450	11/30/2023	550.00
713963	BSN SPORTS	A - BB SHIRTS REV	11/30/2023	2,719.20
713963	BSN SPORTS	A - LTR/FRT	11/30/2023	311.39
713963	BSN SPORTS	A - BB SHIRTS	11/30/2023	758.90
713963	BSN SPORTS	A - LTR/FRT	11/30/2023	199.78
713964	ECOLAB PEST ELIMINATION DIV	MR SVCS	11/30/2023	122.78
713964	ECOLAB PEST ELIMINATION DIV	OW SVCS	11/30/2023	139.03
713964	ECOLAB PEST ELIMINATION DIV	WHS SVCS	11/30/2023	153.52

713964	ECOLAB PEST ELIMINATION DIV	CSF SVCS	11/30/2023	112.39
713964	ECOLAB PEST ELIMINATION DIV	WMS SVCS	11/30/2023	137.87
713965	GOPHER SPORT	CMS PHY.ED CLASSROOM SUPPLIES	11/30/2023	603.68
713965	GOPHER SPORT	PE SCOOTERS TLS	11/30/2023	209.85
713965	GOPHER SPORT	GYM SUP	11/30/2023	530.48
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,605.70
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	192.12
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	598.80
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	6,059.55
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	968.92
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	409.70
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	175.86
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	9,039.26
713971	HILLYARD INC MINNEAPOLIS	FA - WIN10121010 CHARIOT SER#10121010000117	11/30/2023	15,864.83
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	953.62
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	118.00
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	3,666.08
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,636.10
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	517.66
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,528.60
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	563.02
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,575.23
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	485.09
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	31.69
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,532.56
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	380.81
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,552.30
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,165.99
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,904.31
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,774.53
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,122.21
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,070.24
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,344.91
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,257.89
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,418.60
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	2,833.60
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	1,135.14
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	887.75
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	205.20
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	300.04
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	858.35
713971	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/30/2023	140.04
713972	INSTITUTE FOR ENVIRONMENTAL ASSESSMENT	SVCS	11/30/2023	5,300.00
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT OW	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT BV	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT GW	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT GL	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT KL	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT NW	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT MR	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT PC	11/30/2023	490.20
713975	LAKESHORE LEARNING MATERIALS	WK LCTS: SUCCESSFUL LEARNER SUPPORT SH	11/30/2023	490.20
713976	MARKERBOARD PEOPLE, THE	1st GRADE WHITE BOARDS	11/30/2023	360.00
713977	NORCOSTCO INC	SUPPLIES	11/30/2023	355.00
713979	PEPPER & SON INC., J. W.	CMS ORCHESTRA CLASSROOM SUPPLIES (SPILT BETWI	11/30/2023	186.00
713979	PEPPER & SON INC., J. W.	WHS DON KRUBSACK BAND MUSIC	11/30/2023	(77.99)
713979	PEPPER & SON INC., J. W.	EMS CHOIR	11/30/2023	56.25
713979	PEPPER & SON INC., J. W.	CMS ORCHESTRA CLASSROOM SUPPLIES (SPILT BETWI	11/30/2023	40.00
713979	PEPPER & SON INC., J. W.	EMS CHOIR	11/30/2023	186.99
713979	PEPPER & SON INC., J. W.	CHOIR SHEET MUSIC	11/30/2023	96.74
713979	PEPPER & SON INC., J. W.	CHOIR SHEET MUSIC	11/30/2023	80.50
713980	PIONEER VALLEY BOOKS	ESSER FUNDS - JULIE SCHNEIDER - BOOKS FOR LITERA	11/30/2023	3,002.40
713981	READ NATURALLY	SUBSCRIPTION - SPED	11/30/2023	176.50

713982	REALLY GOOD STUFF	SKOGLUND TLS STICKERS	11/30/2023	36.09
713983	SITE ONE LANDSCAPE SUPPLY LLC	Dist use - Grounds Supplies	11/30/2023	31.06
713989	STAPLES BUSINESS ADVANTAGE	CSf - Office supplies	11/30/2023	85.25
713989	STAPLES BUSINESS ADVANTAGE	WK MR: Supplies	11/30/2023	174.29
713989	STAPLES BUSINESS ADVANTAGE	WK OW: 2023 NOVEMBER SUPPLIES	11/30/2023	127.38
713989	STAPLES BUSINESS ADVANTAGE	WK GW: NOV 2023 SUPPLIES	11/30/2023	87.09
713989	STAPLES BUSINESS ADVANTAGE	Mystery Science Supplies	11/30/2023	29.19
713989	STAPLES BUSINESS ADVANTAGE	Mystery Science Supplies	11/30/2023	205.82
713989	STAPLES BUSINESS ADVANTAGE	EMS GR 6	11/30/2023	17.85
713989	STAPLES BUSINESS ADVANTAGE	BV WORKROOM ORDER	11/30/2023	91.57
713989	STAPLES BUSINESS ADVANTAGE	Employee of the month frames	11/30/2023	186.00
713989	STAPLES BUSINESS ADVANTAGE	SPED - TRANSITION DHH - IAN PAUL	11/30/2023	124.79
713989	STAPLES BUSINESS ADVANTAGE	ELS: Work Room Supplies	11/30/2023	31.48
713989	STAPLES BUSINESS ADVANTAGE	REPLENISH SUPPLIES	11/30/2023	46.72
713989	STAPLES BUSINESS ADVANTAGE	OW-ADDING MACHINE TAPE FOR MATH	11/30/2023	34.00
713989	STAPLES BUSINESS ADVANTAGE	Health office supplies	11/30/2023	47.10
713989	STAPLES BUSINESS ADVANTAGE	File folders, pads of paper and cardstock for Sup	11/30/2023	82.65
713989	STAPLES BUSINESS ADVANTAGE	COPY PAPER	11/30/2023	778.78
713989	STAPLES BUSINESS ADVANTAGE	WHS TERRI MARR 2ND FLOOR OFFICE SUPPLIES	11/30/2023	75.82
713989	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/30/2023	376.73
713989	STAPLES BUSINESS ADVANTAGE	OW-COPY PAPER	11/30/2023	222.45
713989	STAPLES BUSINESS ADVANTAGE	PC EXPO MARKERS	11/30/2023	85.85
713989	STAPLES BUSINESS ADVANTAGE	CSF - Office supplies	11/30/2023	66.95
713989	STAPLES BUSINESS ADVANTAGE	school supplies	11/30/2023	187.42
713989	STAPLES BUSINESS ADVANTAGE	file folders	11/30/2023	37.00
713989	STAPLES BUSINESS ADVANTAGE	copy paper	11/30/2023	414.90
713989	STAPLES BUSINESS ADVANTAGE	Math classroom supplies	11/30/2023	55.04
713989	STAPLES BUSINESS ADVANTAGE	EMS GR 8 LANG ARTS	11/30/2023	14.52
713989	STAPLES BUSINESS ADVANTAGE	CE CLASSES: STICKY NOTES	11/30/2023	62.55
713989	STAPLES BUSINESS ADVANTAGE	COPY ROOM SUPPLIES	11/30/2023	666.99
713989	STAPLES BUSINESS ADVANTAGE	MAILER ITEMS FOR BEGINNING BAND / ORCHESTRA -	11/30/2023	430.61
713989	STAPLES BUSINESS ADVANTAGE	WHS LYNETTE PULVERMACHER COPY ROOM PAPER	11/30/2023	4,850.44
713990	STEP SAVER INC	WHS - Salt	11/30/2023	719.60
713991	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/30/2023	2,710.39
713991	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/30/2023	2,592.97
713991	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/30/2023	2,753.70
713991	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/30/2023	3,164.94
713992	ULINE SHIPPING SUPPLY	CSF SHOP	11/30/2023	474.11
713992	ULINE SHIPPING SUPPLY	PC WASTE CAN	11/30/2023	973.03
713993	XEROX CORPORATION	NW XEROX D110CP	11/30/2023	1,075.26
232400401	ALTHOFF, ADAM	REIMBURSEMENT	11/1/2023	22.20
232400402	GUSTAFSON, BRAD	REIMBURSEMENT	11/1/2023	21.48
232400403	KAUZLARICH MILLER, DANA	REIMBURSEMENT	11/1/2023	50.30
232400403	KAUZLARICH MILLER, DANA	REIMBURSEMENT	11/1/2023	65.50
232400403	KAUZLARICH MILLER, DANA	REIMBURSEMENT	11/1/2023	90.26
232400404	KIMBLER, RODNEY	REIMBURSEMENT	11/1/2023	2,450.00
232400405	KRUBSACK, DONALD	REIMBURSEMENT	11/1/2023	212.76
232400406	KUPKA, ANTHONY	REIMBURSEMENT	11/1/2023	20.00
232400407	LAGERQUIST, SARAH	REIMBURSEMENT	11/1/2023	204.02
232400408	NELSON, KRISTYN	REIMBURSEMENT	11/1/2023	63.80
232400409	SNYDER, KAREN	REIMBURSEMENT	11/1/2023	91.55
232400410	ZUMWALT, EVE	REIMBURSEMENT	11/1/2023	36.88
232400411	CHRAST, ROBYN	REIMBURSEMENT	11/8/2023	65.90
232400412	CURD, JOANNE	REIMBURSEMENT	11/8/2023	85.40
232400413	DILLON, KATHERINE	REIMBURSEMENT	11/8/2023	83.45
232400414	FARRINGTON, ASHLEY	REIMBURSEMENT	11/8/2023	26.99
232400415	GHENT, MARSHA	REIMBURSEMENT	11/8/2023	30.83
232400416	HANSON, LAURA	REIMBURSEMENT	11/8/2023	30.83
232400417	HEETLAND, ANNA	REIMBURSEMENT	11/8/2023	52.68
232400418	HERZOG, JORDAN	REIMBURSEMENT	11/8/2023	36.80
232400419	HODENA, MELISSA	REIMBURSEMENT	11/8/2023	33.34
232400420	KIM, SUSAN	REIMBURSEMENT	11/8/2023	246.43
232400421	KOZLOVSKI, KIM	REIMBURSEMENT	11/8/2023	115.00

232400422	KVAM, JESSICA	REIMBURSEMENT	11/8/2023	11.99
232400423	LANKFORD, LYNDA	REIMBURSEMENT	11/8/2023	151.23
232400424	MASHADI, ALIZA	REIMBURSEMENT	11/8/2023	33.14
232400425	NARVESON, CAROLYN	REIMBURSEMENT	11/8/2023	20.00
232400426	NIELSEN, CLAIRE	REIMBURSEMENT	11/8/2023	51.29
232400427	POTTER, MEGHAN	REIMBURSEMENT	11/8/2023	227.94
232400428	RIDLEY, SARA	REIMBURSEMENT	11/8/2023	191.26
232400429	ROBBINS, TAMMY	REIMBURSEMENT	11/8/2023	23.00
232400430	ROSS, ALISON	REIMBURSEMENT	11/8/2023	28.62
232400431	RUCHTI, JULIE	REIMBURSEMENT	11/8/2023	20.00
232400431	RUCHTI, JULIE	REIMBURSEMENT	11/8/2023	82.66
232400432	RYBERG, AUDREY	REIMBURSEMENT	11/8/2023	157.83
232400432	RYBERG, AUDREY	REIMBURSEMENT	11/8/2023	135.36
232400433	SAMARASINGHE, DEEPANI	REIMBURSEMENT	11/8/2023	72.90
232400434	SEELAND, ELIZABETH	REIMBURSEMENT	11/8/2023	39.99
232400435	STANKIEWICZ, LISA	REIMBURSEMENT	11/8/2023	103.29
232400436	THILMONY, SARAH	REIMBURSEMENT	11/8/2023	114.27
232400437	VANDERLINDE, MELISSA	REIMBURSEMENT	11/8/2023	63.92
232400438	VETHE, ROBYN	REIMBURSEMENT	11/8/2023	61.96
232400439	WEBER, LORI	REIMBURSEMENT	11/8/2023	160.78
232400440	WEIGEL, HEIDI	REIMBURSEMENT	11/8/2023	32.05
232400441	WOOD, CAROLYN	REIMBURSEMENT	11/8/2023	18.73
232400442	WOODGATE, DANIELLE	REIMBURSEMENT	11/8/2023	37.34
232400443	ZOBRAK, CHRISTOPHER	REIMBURSEMENT	11/8/2023	46.11
232400444	BACHMEIER, ERICKA	REIMBURSEMENT	11/15/2023	19.07
232400444	BACHMEIER, ERICKA	REIMBURSEMENT	11/15/2023	19.99
232400445	BAJARI, BROOKS	REIMBURSEMENT	11/15/2023	24.00
232400446	BANKS, KATHERINE	REIMBURSEMENT	11/15/2023	210.00
232400447	BECK, MARIE	REIMBURSEMENT	11/15/2023	121.24
232400448	BROWN, LINDA	REIMBURSEMENT	11/15/2023	80.05
232400449	CARLSON, CARRIE	REIMBURSEMENT	11/15/2023	71.53
232400450	CARSON, ELISA	REIMBURSEMENT	11/15/2023	81.22
232400451	COLEY, KELSEY	REIMBURSEMENT	11/15/2023	146.98
232400452	DECKER, LINDSEY	REIMBURSEMENT	11/15/2023	61.31
232400453	EASTON, CHRISTINE	REIMBURSEMENT	11/15/2023	24.99
232400454	ELMHIRST, DAVID	REIMBURSEMENT	11/15/2023	610.79
232400455	EUGENE, SAMARA	REIMBURSEMENT	11/15/2023	100.22
232400456	EVANS, MELANIE	REIMBURSEMENT	11/15/2023	82.53
232400457	FEE, AMY	REIMBURSEMENT	11/15/2023	151.04
232400458	GOEMAN, LORI	REIMBURSEMENT	11/15/2023	20.27
232400458	GOEMAN, LORI	REIMBURSEMENT	11/15/2023	112.79
232400459	GUSTAFSON, BRAD	REIMBURSEMENT	11/15/2023	29.34
232400459	GUSTAFSON, BRAD	REIMBURSEMENT	11/15/2023	29.95
232400460	HOLZ, JILL	REIMBURSEMENT	11/15/2023	83.28
232400461	HUYNH, MAI	REIMBURSEMENT	11/15/2023	68.38
232400461	HUYNH, MAI	REIMBURSEMENT	11/15/2023	45.85
232400462	JOHNSON, COURTNEY	REIMBURSEMENT	11/15/2023	56.00
232400463	JOHNSON, JERI	REIMBURSEMENT	11/15/2023	140.37
232400464	KIRCHNER, JULIE	REIMBURSEMENT	11/15/2023	78.40
232400465	KLEIN, JERI	REIMBURSEMENT	11/15/2023	217.46
232400466	KROCAK, GREGORY	REIMBURSEMENT	11/15/2023	24.00
232400467	LACKNER, STACEY	REIMBURSEMENT	11/15/2023	185.17
232400468	LAGERQUIST, SARAH	REIMBURSEMENT	11/15/2023	83.88
232400469	LANKFORD, LYNDA	REIMBURSEMENT	11/15/2023	90.00
232400470	LEPHART, GRACE	REIMBURSEMENT	11/15/2023	36.35
232400470	LEPHART, GRACE	REIMBURSEMENT	11/15/2023	36.29
232400471	LERDAL, JANOVA	REIMBURSEMENT	11/15/2023	225.00
232400472	LINDQUIST, LAURIE	REIMBURSEMENT	11/15/2023	33.14
232400473	MCKERNAN, ALISON	REIMBURSEMENT	11/15/2023	250.00
232400474	NELSON, KRISTYN	REIMBURSEMENT	11/15/2023	34.42
232400475	NOELTING, MELANIE	REIMBURSEMENT	11/15/2023	117.18
232400475	NOELTING, MELANIE	REIMBURSEMENT	11/15/2023	64.52
232400476	O'MARA, BAILEY	REIMBURSEMENT	11/15/2023	96.52

232400477	OLSON, AMY	REIMBURSEMENT	11/15/2023	45.85
232400478	OLSON, ERICA	REIMBURSEMENT	11/15/2023	9.84
232400478	OLSON, ERICA	REIMBURSEMENT	11/15/2023	40.54
232400479	PANESSA, DANIEL	REIMBURSEMENT	11/15/2023	38.97
232400480	PENNINGTON, MEGAN	REIMBURSEMENT	11/15/2023	96.15
232400481	RYYNANEN, MICHELLE	REIMBURSEMENT	11/15/2023	77.88
232400481	RYYNANEN, MICHELLE	REIMBURSEMENT	11/15/2023	125.04
232400482	SAGEDAHL, MICHELLE	REIMBURSEMENT	11/15/2023	101.13
232400483	SCOTT, LISA	REIMBURSEMENT	11/15/2023	53.45
232400484	SEELAND, ELIZABETH	REIMBURSEMENT	11/15/2023	44.80
232400485	SPOONER, JUSTIN	REIMBURSEMENT	11/15/2023	79.92
232400486	STUTZMAN, BELINDA	REIMBURSEMENT	11/15/2023	72.84
232400487	SUND, CAROLYN	REIMBURSEMENT	11/15/2023	1.70
232400488	TEXEIRA, MAILE	REIMBURSEMENT	11/15/2023	158.51
232400489	THAO, JONPA	REIMBURSEMENT	11/15/2023	73.49
232400490	TOLLISON, KRISTIN	REIMBURSEMENT	11/15/2023	96.94
232400491	WEEKLY, STEFFANI	REIMBURSEMENT	11/15/2023	47.68
232400492	WELK, JENNIFER	REIMBURSEMENT	11/15/2023	207.84
232400493	WETTERLIN, AMY	REIMBURSEMENT	11/15/2023	41.92
232400494	WHITE, KRISTINA	REIMBURSEMENT	11/15/2023	16.96
232400494	WHITE, KRISTINA	REIMBURSEMENT	11/15/2023	24.43
232400495	WHITLOCK, REBECCA	REIMBURSEMENT	11/15/2023	17.03
232400496	WINDSOR, CYNTHIA	REIMBURSEMENT	11/15/2023	80.04
232400497	ZAMAN, KIRAN	REIMBURSEMENT	11/15/2023	42.77
232400498	ZHANG, SHEEN	REIMBURSEMENT	11/15/2023	193.25
232400499	BRENNAN CONSTRUCTION OF MN INC	REIMBURSEMENT	11/15/2023	38,367.15
232400500	DIRECT BORE INC	REIMBURSEMENT	11/15/2023	4,495.00
232400501	ALI, NURA	REIMBURSEMENT	11/29/2023	125.63
232400502	ANDERSON, ASHLI	REIMBURSEMENT	11/29/2023	89.34
232400502	ANDERSON, ASHLI	REIMBURSEMENT	11/29/2023	60.92
232400503	BERG, CARRIE	REIMBURSEMENT	11/29/2023	84.48
232400504	BHATT, DEENA	REIMBURSEMENT	11/29/2023	175.00
232400505	BISANZ, CHRISTOPHER	REIMBURSEMENT	11/29/2023	51.43
232400506	CRITZER, SCOTT	REIMBURSEMENT	11/29/2023	389.34
232400507	DAVIS, JOHN	REIMBURSEMENT	11/29/2023	39.92
232400508	DILLON, KATHERINE	REIMBURSEMENT	11/29/2023	273.68
232400509	DOVOLIS, REBECCA	REIMBURSEMENT	11/29/2023	19.91
232400510	EICHORST, ALYSE	REIMBURSEMENT	11/29/2023	966.00
232400511	ERICKSON, MARK	REIMBURSEMENT	11/29/2023	43.10
232400512	FLANSBURG, NATHAN	REIMBURSEMENT	11/29/2023	240.45
232400513	FRICK, KATHERINE	REIMBURSEMENT	11/29/2023	800.40
232400514	GUISE, AMY	REIMBURSEMENT	11/29/2023	8.25
232400515	HULL, MICHELE	REIMBURSEMENT	11/29/2023	107.68
232400516	KELLER, SARAH	REIMBURSEMENT	11/29/2023	65.00
232400517	KIMBLER, RODNEY	REIMBURSEMENT	11/29/2023	98.12
232400518	LADEN, AMANDA	REIMBURSEMENT	11/29/2023	194.97
232400519	MENK, JULIE	REIMBURSEMENT	11/29/2023	201.52
232400520	OLSTAD, HANNA	REIMBURSEMENT	11/29/2023	76.24
232400521	PHILLIPS, WADE	REIMBURSEMENT	11/29/2023	90.32
232400521	PHILLIPS, WADE	REIMBURSEMENT	11/29/2023	83.58
232400521	PHILLIPS, WADE	REIMBURSEMENT	11/29/2023	106.63
232400522	RICHARDSON, LAUREN	REIMBURSEMENT	11/29/2023	20.00
232400523	RWAILI, SAAD	REIMBURSEMENT	11/29/2023	80.00
232400524	SCHULTZ, CHRISTOPHER	REIMBURSEMENT	11/29/2023	70.28
232400525	SONSTEGARD, LAURIE	REIMBURSEMENT	11/29/2023	130.37
232400526	STEWART, JULIE	REIMBURSEMENT	11/29/2023	299.99
232400527	SWENSEN, ERIC	REIMBURSEMENT	11/29/2023	20.00
232400528	VLACH, MONICA	REIMBURSEMENT	11/29/2023	136.96
232400528	VLACH, MONICA	REIMBURSEMENT	11/29/2023	64.03
232400529	WILLIAMS, ROSS	REIMBURSEMENT	11/29/2023	11.07
232400530	ZAMAN, KIRAN	REIMBURSEMENT	11/29/2023	51.55

Total Value of Checks Issued \$ 11,172,789.90

2023-24 School Year Wire, EFT & ACH Activity

For the Month Ended October 31, 2023



Excellence. For each and every student.

From	To	Description	Date	Amount
US Bank - Checking	US Bank - Payroll	District Payroll	Multiple	\$ 6,273,553.55
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	10/2/2023	1,098,735.37
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	10/16/2023	1,115,520.43
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	10/2/2023	187,068.45
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	10/17/2023	189,685.96
US Bank - Checking	Delta Dental	Dental Claims	Multiple	144,788.50
US Bank - Checking	Preferred One	Health Claims	Multiple	37,174.53
US Bank - Checking	Wells Fargo Commercial Card	Purchase Card Program	10/5/2023	53,888.12
US Bank - Checking	Further	Flex Benefits	Multiple	453,551.73
US Bank - Checking	Preferred One	Broker/Reinsurance Fees	10/12/2023	181.74
US Bank - Checking	Payroll Vendors (TRA, EBC, MSRS, etc.)	Electronic Payments	Multiple	1,169,772.57
US Bank - Checking	District Employees	Expense Reimbursements	Multiple	16,978.34
US Bank - Checking	Commerce Bank	Electronic Accounts Payable	Multiple	313,195.70
US Bank - Checking	Minnesota Department of Revenue	Sales & Use Tax Payment	10/16/2023	225.00
US Bank - Checking	Edutrack, Alerus, Eleyo, RevTrack	Electronic Payment Fees	Multiple	180,999.40
US Bank - Checking	United Healthcare	Health Claims	Multiple	1,281,123.88
US Bank - Checking	Med Impact	Health Claims	Multiple	464,289.90
US Bank - Checking	Minnesota School District Liquid Asset Fund	Service Fee	10/16/2023	348.35
Total Wires, EFTs, and ACHs				\$ 12,981,081.52

HUMAN RESOURCES RECOMMENDATIONS - Consent Agenda - December 11, 2023

EMPLOYMENT				
Name	Position	Location	Start Date	
Sunita Sahoo	Preschool	Oakwood		11/20/2023
Amy Meyer	Paraprofessional	Sunset Hill		11/15/2023
Christine Rouser	Wayzata Café	Plymouth Creek		11/20/2023
Olinka Leaf	Paraprofessional	Greenwood		11/27/2023
Shane Soehren	Paraprofessional	Birchview		11/27/2023
Caitlin Mallon	Paraprofessional	Plymouth Creek		12/4/2023
Jonathan King	Paraprofessional	Central Middle		11/29/2023
Jack Hamann	Custodian	Meadow Ridge		12/4/2023
Angel Flores Romero	Custodian	North Woods		12/4/2023
Jegatheeswari Sivakumar	Paraprofessional	Greenwood		11/30/2023
Bashir Choudhry	Wayzata Kids	Plymouth Creek		12/11/2023
Sara Ward	Paraprofessional	North Woods		12/18/2023
Grace Hellwig	Preschool	Early Learning School		1/3/2024
Sarah Hamlin	Paraprofessional	High School		12/11/2023
Joseph Coldwell	Auditorium & Events Specialist	ESC		12/4/2023
Hannah Lingen	Teacher - Special Education/Kindergarten	Sunset Hill/Greenwood		12/20/2023
Sarah Niederhofer	Teacher - Special Education	Sunset Hill		11/28/2023
Samuel Gilchrist	Tech Help Desk Technician	Central Middle		11/28/2023
Cecilia Zissis	Teacher - Math	East Middle		11/1/2023
Anusha Parthasarathy	Teacher - Special Education	Oakwood/Plymouth Creek		12/5/2023
Shanthy Rengaraju	Teacher - Special Education	Central Middle		12/5/2023
Kevin Homstad	Teacher - Dean of Students	Sunset Hill		11/28/2023

CONTRACT MODIFICATION				
Name	Position	Location	Modification	Date
Vandella Niemi	Wayzata Café	High School	Contract Ended	11/16/2023
Lisa Scheurman	Teacher - Literacy Specialist	Greenwood	Para to Teacher	11/20/2023

LEAVE OF ABSENCE			
Name	Position	Location	Leave Date
Molly Jordan	Teacher	Wayzata High School	11/15/23 - 12/21/23
Trevor Windel	Teacher - Technology	Kimberly Lane, Oakwood	Extended Leave Starting the 2024-25 school year
Hilary Farington	Literacy Coach	North Woods	
Gwyn Rasmussen	4th Grade Teacher	Birchview	12/6/23 - 12/15/23
Alison Girard	Kindergarten Teacher	North Woods	1/3/24 - 3/27/24
Chloe Sackett	Kindergarten Teacher	Sunset Hill	3/7/24 - 6/10/24
Andrea Tasler	Art Teacher	North Woods	4/4/24 - 6/10/24
Jayne Frommelt	3rd Grade Teacher	North Woods	4/15/24 - 6/10/24
RESIGNATION			
Name	Position	Location	Resign Date
Dana Butler	Preschool	Meadow Ridge	11/30/2023
Tracy Norman	Paraprofessional	Birchview	11/21/2023
Megan Randall	Paraprofessional	North Woods	1/5/2024
Heather Van Krevelen	Wayzata Café	High School	12/4/2023
Kaylie Martin	Paraprofessional	Sunset Hill	11/20/2023
Carlos Garcia Aguerrevere	Custodian	Plymouth Creek	12/1/2023
Lisa Scheurman	Paraprofessional	Greenwood	11/17/2023
Sandhya Gundla	Preschool	Sunset Hill	11/27/2023
Nakia Robinson	Wayzata Kids	Greenwood	11/30/2023
Michael Sullivan	Paraprofessional	Greenwood	12/15/2023
Samantha Bodine	Paraprofessional	High School	12/21/2023
RETIREMENT			
Name	Position	Location	Retirement Date

EXTRA ASSIGNMENTS				
Name	Position	Location	Assignment	Date



Board of Education
Regular Meeting –December 11, 2023

AGENDA SECTION: Approval of Agenda and Consent Agenda Items

ITEM: University Agreements

COMMENTS BY: Stacie Vos, Executive Director, Human Resource Services

1. University Agreements for Student Teaching/Internship Placement

It is recommended that the Board approve the following agreements, supporting the placement of Student Teachers/Clinical Experience Students from the identified universities during the established time period:

- Western Governors University
- University of Western States
- Northwest Technical College
- University of Minnesota-Speech-Language-Hearing Sciences

Human Resource Services

Recommended Action: Approve the 2023-2024 University Student Teaching/Internship Agreements as recommended.

Motion by: _____ Yes: _____ Passed: _____

Second by: _____ No: _____ Failed: _____

Abstentions: _____ 45 _____

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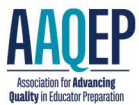
Tuition is charged per term. Terms are six months long and can begin on the first of any month.

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Some programs have perterm or one-time fees specific to that program's costs.
*As of October 2022.

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- Elementary Education
- Special Education and Elementary Education (Dual Licensure)
- Special Education (Mild to Moderate)
- Mathematics Education (Middle Grades and Secondary)
- Science Education (Middle Grades and Secondary, multiple disciplines)

M.A. Teaching Programs

- Elementary Education
- English Education
- Mathematics Education (Middle Grades and Secondary)
- Science Education
- Special Education (K-12)

Programs for Licensed Teachers

M.S. Programs

- Curriculum and Instruction
- Educational Leadership

M.A. Programs

- English Language Learning (PreK-12)
- Mathematics Education (K-6, Middle Grades and Secondary)
- Science Education (Middle Grades and Secondary, multiple disciplines)

M.Ed. Programs

- Instructional Design
- Learning and Technology

Endorsement Preparation Programs

- English Language Learning (PreK-12)

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STATE OF MINNESOTA
MINNESOTA STATE COLLEGES AND UNIVERSITIES

MEMORANDUM OF AGREEMENT

BETWEEN

NORTHWEST TECHNICAL COLLEGE

AND

ISD 0284

This Agreement is entered into between the State of Minnesota, acting through its **Board of Trustees of the Minnesota State Colleges and Universities**, on behalf of Northwest Technical College (hereinafter "College/University"), and ISD 0284, 16000 41st Ave N, WAYZATA, Minnesota 55446 (hereinafter "Facility").

This Agreement and any amendments and supplements thereto, shall be interpreted pursuant to the laws of the State of Minnesota.

WITNESSETH THAT:

WHEREAS, the College/University has established a Practical Nursing Program, Nursing Assistant Program, Associate Degree Program in Nursing, Baccalaureate Program in Nursing, Baccalaureate Program in Nursing for Registered Nurses, and/or a Nurse Refresher Program and other allied health programs for qualified students preparing for and/or engaged in nursing and other allied health careers; and

WHEREAS, the Board of Trustees of the Minnesota State Colleges and Universities is authorized by Minnesota Statutes, Chapter 136F to enter into Agreements regarding academic programs and has delegated this authority to the College/University; and

WHEREAS, the Facility has suitable clinical facilities in general nursing and allied health for the educational needs of the nursing and allied health programs(s) of the College/University; and

WHEREAS, it is in the general interest of the Facility to assist in educating persons to be qualified or better qualified nursing and allied health personnel; and

WHEREAS, the College/University and the Facility are desirous of cooperating to furnish a clinical experience program for students of nursing and allied health programs enrolled at the College/University;

NOW, THEREFORE, it is mutually agreed by and between the College/University and the Facility:

1. COLLEGE/UNIVERSITY RESPONSIBILITIES

- a. The College/University, which is accredited by the North Central Association of Colleges and Secondary Schools, is responsible for offering one or more of the following programs: a Practical Nursing Program; a Nursing Assistant Program; an Associate Degree Program in Nursing; a Baccalaureate Program in Nursing; a Baccalaureate Program for Registered Nurses; and/or a Nurse Refresher Program. Each program shall be either: 1) approved by the Minnesota Board of Nursing; and/or 2) approved by the Minnesota Department of Health.
- b. The College/University will supervise its students during the clinical experience program at the Facility, unless otherwise agreed to in writing by the parties. For nursing, the College/University will provide its nursing faculty to effectively implement the clinical experience program at the Facility. The College/University will provide at least one nursing faculty member for approximately every ten (10) students while the students are in the clinical experience program at the Facility. The College/University faculty so assigned will hold current R.N. licensure valid in the State of Minnesota.
- c. The College/University faculty will be responsible for planning, directing and evaluating the students' learning experiences. The College/University faculty will attend the Facility's orientation for clinical experience instructors as deemed necessary by the College/University and the Facility.
- d. The College/University will provide the Facility, at its request, with objectives for the clinical experience program. Implementation of those objectives will be accomplished by the College/University in cooperation with the Facility's designated representative.
- e. The College/University will provide the Facility with a list of the students who are participating in the clinical experience program, the units within the Facility where they are assigned, and the dates of each student's participation in the program.
- f. The College/University will inform its faculty and students of the Facility's policies and regulations which relate to the clinical experience program at the Facility.
- g. The College/University will inform its faculty and the students who are participating in the clinical experience program that they are encouraged to carry their own health insurance and are responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.
- h. The College/University will maintain a record of students' health examinations and current immunizations and shall obtain students' permission to submit data regarding their health status to the Facility.

- i. The College/University agrees and represents that it will require all students and faculty to have completed a background study conducted in accordance with Minnesota Statutes Chapter 245C, Human Services Background Studies, as a pre-condition to participation in the clinical experience. College/University will not assign a student or faculty member to the Facility if his/her background study documents ineligibility to have direct contact with Facility's patients or residents under applicable law or regulations. If requested, College/University shall provide the Facility with documentation regarding the completion or results of the background study pursuant to the written consent of the subject.

2. FACILITY RESPONSIBILITIES

- a. The Facility will maintain current accreditation by the Joint Commission on Accreditation of Health Care Organizations (d/b/a "The Joint Commission") or any other appropriate and required accrediting body.
- b. The Facility is responsible for the safety and quality of care provided to its patients by the students who are participating in the clinical experience program at the Facility. In order to effectively fulfill that duty, it is agreed that Facility has ultimate control over all persons involved in the program and may immediately terminate the participation in the program of any of the students enrolled in the program where an emergency exists involving health and safety; and in all other (non-emergency) instances, Facility shall consult with the College/University before taking any action to terminate the participation of a student.
- c. The Facility will provide the College/University with a copy of its policies and regulations which relate to the clinical experience program.
- d. The Facility will permit the College/University faculty and students to use its patient care and patient service facilities for clinical instruction according to a mutually-approved plan.
- e. The Facility will allow a reasonable amount of Facility staff time for orientation and joint conferences with College/University faculty, for planning with College/University faculty, and for such other assistance as shall be mutually agreeable.
- f. When available, physical space such as offices, conference rooms, and classrooms of the Facility may be used by the College/University faculty and students who are participating in the clinical experience program.
- g. The College/University faculty and students participating in the clinical experience program will be permitted to use the Facility's library in accordance with the Facility's policies.

- h. The Facility will make locker or cloak room facilities available for the College/University faculty and students during assigned clinical experience program hours. These facilities may be shared by other faculty and students.
- i. The Facility assumes no responsibility for the cost of meals, uniforms, housing, parking or health care of College/University faculty and students who are participating in the clinical experience program. The Facility will permit College/University faculty and students who are participating in the clinical experience program to use any cafeteria on the same basis as employees of the Facility. The Facility will permit College/University faculty to use Facility parking spaces under the same policies governing Facility personnel.
- j. The Facility recognizes that it is the policy of the College/University to prohibit discrimination and ensure equal opportunities in its educational programs, activities, and all aspects of employment for all individuals regardless of race, color, creed, religion, gender, national origin, sexual orientation, veteran's status, marital status, age, disability, status with regard to public assistance, or inclusion in any group or class against which discrimination is prohibited by federal, state, or local laws and regulations. The Facility agrees to adhere to this policy in implementing this Agreement.

k. **AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

The Facility agrees that in fulfilling the duties of this Agreement, the Facility is responsible for complying with the American with Disabilities Act, 42 U.S.C. Chapter 12101 et seq., and any regulations promulgated to the Act. The College/University is not responsible for issues or challenges related to compliance with the ADA beyond its own routine use of facilities, services and other areas covered by the ADA.

3. MUTUAL RESPONSIBILITIES

- a. The College/University and the Facility assume joint responsibility for the orientation of the College/University faculty to Facility policies and regulations before the College/University assigns its faculty to the Facility.
- b. **HIPAA.** Solely for the purposes of defining the students' and faculty roles in relation to the use and disclosure of the Facility's protected health information, the College/University and faculty engaged in activities pursuant to this Agreement are members of the Facility workforce, as that term is defined in 45 CFR 160.103. The College/University students and faculty are not, and shall not be construed to be, employees of Facility.

The College/University shall cooperate with Facility in complying with its obligations as a HIPAA covered entity, including, but not limited to, complying with its policies and procedures under the HIPAA Privacy Regulations, 45 CFR parts 160 and 164. Prior to placement at Facility, the College/University shall

instruct its students and faculty to comply with Facility's policies and procedures governing the use and disclosure of individually identifiable health information.

- c. Personnel of the College/University and the Facility will communicate regarding planning, development, implementation, and evaluation of the clinical experience program. The communication may include but not be limited to:
- i. Communication to familiarize Facility personnel with the clinical experience program's philosophy, goals and curriculum;
 - ii. Communication to familiarize the College/University faculty with the Facility's philosophy, policy and program expectations;
 - iii. Communication to keep both parties and the parties' personnel who are assigned to the clinical experience program informed of changes in philosophy, policies and any new programs which are contemplated;
 - iv. Communication about jointly planning and sponsoring in-service or continuing education programs (if appropriate);
 - v. Communication to identify areas of mutual need or concern;
 - vi. Communication to seek solutions to any problems which may arise in the clinical experience programs; and
 - vii. Communication to facilitate evaluation procedures which may be required for approval or accreditation purposes or which might improve patient care or the College/University's nursing curriculum.
- d. **INSURANCE.** Each party, at its sole expense and at all times during the term of this Agreement, shall secure and maintain the following insurances (or comparable coverage under a program of self-insurance) covering itself and its employees who perform any work, duties or obligations in connection with this Agreement.

i. **Commercial General Liability Insurance**

The College/University will maintain Commercial General Liability insurance in conformance with the Tort Claims limits set forth in Minn. Stat. 3.736, subd. 4, with limits not less than \$500,000 per person and \$1,500,000 per occurrence for bodily injury and property damage.

The Facility will maintain Commercial General Liability insurance with limits not less than \$2,000,000 per occurrence and \$2,000,000 annual aggregate for bodily injury and property damage.

ii. **Professional Liability Insurance**

The College/University will maintain Professional Liability insurance for participating students (and faculty, if applicable) or cause any student participating in the program to maintain Professional Liability insurance, with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.

The Facility will maintain Professional Liability insurance covering itself and its employees, agents or assigns with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.

If insurance covered by claims-made policies is discontinued, then extended reporting period coverage must be obtained and evidence of such coverage shall be provided to the other party.

iii. **Additional Conditions:**

An Umbrella or Excess Liability insurance policy may be used to supplement the Facility's policy limits to satisfy the full policy limits required by the Agreement.

Each party shall provide to the other party upon request certificates of insurance or self-insurance evidencing the required coverage.

If Facility receives a cancellation notice from an insurance carrier affording coverage herein, Facility agrees to notify the State of Minnesota within five (5) business days with a copy of the cancellation notice, unless Facility's policy(ies) contain a provision that coverage afforded under the policy(ies) will not be cancelled without at least thirty (30) days' advance written notice to the University.

Each party, at its sole expense, shall provide and maintain Workers' Compensation insurance as such party may be required to obtain by law. The College/University is self-insured for Workers' Compensation purposes, and any such insurance extends only to employees of the College/University, not to students.

4. STUDENT REQUIREMENTS

- a. Each student may be required, as a condition for participation in the clinical experience program, to submit the results of a health examination to the College/University and, if requested, to the Facility, to verify that no health problems exist which would jeopardize student or patient welfare. The health examination shall include an update of required immunizations. The health examination shall include a Mantoux test or chest x-ray and verification of immunity for rubeola and rubella. A list of those students with positive Mantoux or negative rubeola/rubella results may, at the request of the Facility, be provided to the Facility.
- b. Students participating in the clinical experience program shall be encouraged to carry their own health insurance.
- c. Students participating in the clinical experience program shall be responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.

5. EMERGENCY MEDICAL CARE & INFECTIOUS DISEASE EXPOSURE

- a. Any emergency medical care available at the Facility will be available to College/University faculty and students. College/University faculty and students will be responsible for payment of charges attributable to their individual emergency medical care at either the Facility or the College/University.
- b. Any College/University faculty member or student who is injured or becomes ill while at the Facility shall immediately report the injury or illness to the Facility and receive treatment (if available) at the Facility as a private patient or obtain other appropriate treatment as they choose. Any hospital or medical costs arising from such injury or illness shall be the sole responsibility of the College/University faculty member or student who receives the treatment and not the responsibility of the Facility or the College/University.
- c. The Facility shall follow, for College/University faculty and students exposed to an infectious disease at the Facility during the clinical experience program, the same policies and procedures which the Facility follows for its employees.
- d. College/University faculty and students contracting an infectious disease during the period of time they are assigned to or participating in the clinical experience program must report the fact to their College/University and to the Facility. Before returning to the Facility, such a College/University faculty member or student must submit proof of recovery to the College/University or Facility, if requested.

6. LIABILITY

Each party agrees that it will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. The College/University's liability shall be governed by the Minnesota Tort Claims Act, Minnesota Statutes § 3.736, and other applicable laws.

7. TERM OF AGREEMENT

This Agreement is effective on the later of 11/22/2023 12:00 AM, or when fully executed, and shall remain in effect until 11/21/2028 11:59 PM. This Agreement may be terminated by either party at any time upon one year written notice to the other party. Termination by the Facility shall not become effective with respect to students then participating in the clinical experience program.

8. FINANCIAL CONSIDERATION

- a. The College/University and the Facility shall each bear their own costs associated with this Agreement and no payment is required by either the College/University or the Facility to the other party, except that, where applicable, the Facility shall pay the tuition and other educational fees of students it places in the clinical experience program.

- b. The Facility is not required to reimburse the College/University faculty or students for any services rendered to the Facility or its patients pursuant to this Agreement.

9. AMENDMENTS

Any amendment to this Agreement shall be in writing and signed by authorized officers of each party.

10. ASSIGNMENT

Neither the College/University nor the Facility shall assign or transfer any rights or obligations under this Agreement without the prior written consent of the other party.

11. STATE AUDIT

The books, records, documents and accounting procedures and practices of the Facility relevant to this Agreement shall be subject to examination by the College/University and the Legislative Auditor.

12. DATA PRIVACY

The requirements of Minnesota Statutes § 13.05, subd. 11 apply to this contract. The Facility and College/University must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the College/University in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the Facility in accordance with this contract. The civil remedies of Minnesota Statutes §13.08 apply to the release of the data referred to in this clause by either the Facility or the College/University.

In the event the Facility receives a request to release the data referred to in this clause, the Facility must immediately notify the College/University. The College/University will give the Facility instructions concerning the release of the data to the requesting party before the data is released.

The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 C.F.R. 99, apply to the use and disclosure of education records that are created or maintained under this agreement.

13. OTHER PROVISIONS: None

The rest of this page intentionally left blank. Signature page to follow.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed intending to be bound thereby.

APPROVED:

1. FACILITY: ISD 0284

Facility certifies that the appropriate person(s) have executed the Agreement on behalf of Facility as required by applicable articles, by-laws, resolutions, or ordinances.

By (authorized signature and printed name)
Title
Date

By (authorized signature and printed name)
Title
Date

2. COLLEGE/UNIVERSITY: NORTHWEST TECHNICAL COLLEGE

By (authorized signature and printed name)
Title
Date

By (authorized signature and printed name)
Title
Date

3. AS TO FORM AND EXECUTION:

By (authorized signature and printed name)
Title
Date



UNIVERSITY OF MINNESOTA

AGREEMENT OF INSTITUTIONAL AND PROGRAM AFFILIATION
between
Regents of the University of Minnesota
through its Department of Speech-Language-Hearing Sciences (“University”)
and
Wayzata Public Schools (“Affiliate”)

WITH THIS AGREEMENT OF INSTITUTIONAL AND PROGRAM AFFILIATION (“Agreement”), effective 1/1/2024 through 1/1/2029 (not to exceed five years), University and Affiliate, sharing common goals of education and desiring to facilitate a relationship for the purpose of providing educational experiences at Affiliate’s site(s) for certain University students, the parties agree as follows:

1. Description of Affiliation.

- 1.1 With this Agreement, University and Affiliate establish a program of education and training which requires facilities, equipment, services and personnel appropriate for students to obtain necessary clinical experiences.
- 1.2 This Agreement is intended, and shall be interpreted, to meet University’s accreditation standards related to educational affiliation agreements.
- 1.3 Contact Information.

Affiliate:

Wayzata Public Schools
Attn: Chace Anderson
Superintendent
16000 41st Avenue North
Plymouth, MN 55446

Phone: 763-745-5010
E-mail:
chace.anderson@wayzataschools.org

University:

University of Minnesota
Attn: Kerry Witherell
Department of Speech-Language-
Hearing Sciences
164 Pillsbury Drive Southeast
115 Shevlin Hall
Minneapolis, MN 55455
Phone: (612) 624-3322
E-mail: kwithere@umn.edu

2. Responsibilities of the Parties.

2.1 Joint Responsibilities.

2.1.1 University and Affiliate each will identify, and notify each other of, a person

responsible for serving as its liaison during the course of this affiliation. The appointment of liaisons shall be subject to mutual approval of the parties.

2.1.2 The liaisons jointly will plan for:

- a. selection, assignment and orientation of students;
- b. periodic review and preparation of objectives for the instructional program; and
- c. evaluation of student performance.

2.1.3 University has authority to withdraw, suspend or terminate a student for academic deficiencies, behavioral violations or other sufficient reason subject to certain procedures afforded to the student. In cases where a student's performance or conduct threatens the safety or welfare of patients, visitors or staff of Affiliate, Affiliate may suspend the student's participation at Affiliate site(s). Affiliate liaison will consult University liaison before suspending a student, except where consultation is not reasonably possible under the circumstances.

2.1.4 Students are participants in an educational program and, for purposes of this Agreement, shall not be considered employees of either Affiliate or University and neither party shall have responsibility for payment of compensation or any employment benefits to students including, but not limited to, workers' compensation benefits.

2.1.5 Both parties agree to comply with all applicable federal, state and local laws, rules and regulations including Title 45, Sections 160-164 of the Code of Federal Regulations ("HIPAA"). Both parties agree that when protected health information ("PHI"), as defined by HIPAA, is provided or made available to the other party for any purpose, the receiving party, and its agents or representatives will not use or disclose the PHI other than as permitted or required by this Agreement or state and federal law. Students assigned to Affiliate are not employees of Affiliate but, for purposes of this Agreement only, are members of Affiliate's "workforce" (as that term is defined by HIPAA) and may use and disclose PHI as permitted by HIPAA, including for purposes of treatment, payment and healthcare operations, to the extent such use and disclosure is appropriate for the training and education of the students. Both parties shall take reasonable steps to prevent unauthorized disclosures by its employees, officers, directors, agents, contractors or consultants.

2.1.6 The parties shall review this Agreement periodically to evaluate its operations and effectiveness. University shall review this Agreement further to ensure it meets with University's curriculum requirements as well as the standards of its accrediting agency. Modifications to this Agreement shall be made pursuant to Section 5.6 of this Agreement.

2.1.7 University and Affiliate are committed to fostering a professional learning environment and, through their respective liaisons, shall see that appropriate canons of

professional behavior are maintained in all educational settings under this Agreement so as to promote the development of appropriate professional attributes in students.

2.2. University Responsibilities.

2.2.1 University shall retain overall responsibility for the general educational experience of students assigned to Affiliate, including the following:

- a. determination of educational goals for each student;
- b. establishing prerequisite criteria for placement of students with Affiliate—University will assign to Affiliate only those students who have satisfactorily completed the prerequisite criteria;
- c. determination of completion of the assignment;
- d. provision of educational goals and objectives for the students in the program, if required;
- e. provision of information regarding dates for instruction and forecasts of the numbers of students to be assigned to Affiliate;
- f. final evaluation of student performance; and
- g. if Affiliate members who participate in training of University students are to be appointed to the faculty of the University of Minnesota, such Affiliate faculty members shall be appointed in accord with the policy of University in effect at the time of appointment. Affiliate members who supervise/assess University medical students or any other learner as determined by the University must have received a University faculty appointment before assuming their supervisory/assessment role.

2.2.2 Students who provide direct patient care or interact with staff in patient areas, at the request of Affiliate, will be required to provide proof of immunization for measles (rubeola), mumps and rubella (two doses) or positive titre; tetanus in the last ten (10) years; chicken pox (varicella) series, documented positive history, or positive titre; pertussis since 2005; hepatitis B series or documented immunity; and annual influenza. Exceptions will be made when there is a shortage of vaccine. Students will be required to comply once vaccine supply levels allow for vaccination.

2.2.3 University requires students who have direct contact with patients to undergo criminal/maltreatment background studies pursuant to Minn. Stat. §§144.057 and 245A.04 and shall ensure such students have undergone the background studies prior to participation in the training program under this Agreement.

2.2.4 University certifies that its students have been instructed on the confidentiality of medical and personal information related to patients and/or clients, including HIPAA, and, if applicable, have been trained in universal precautions and transmission of blood borne pathogens.

2.2.5 University shall require that students carry hospitalization and medical insurance. Neither Affiliate nor University is responsible for hospitalization or medical costs incurred by the students during the training program.

2.2.6 University shall inform students that they will be required to comply with all applicable rules, regulations, policies and procedures of Affiliate.

2.3. Affiliate Responsibilities.

2.3.1 Affiliate shall retain full responsibility for the care and welfare of its patients and/or clients. It is understood that individual patient care and client services are not controlled, supervised, or paid for by University, and University does not derive revenue from Affiliate patients or clients or third-party payors for services at Affiliate.

2.3.2 Affiliate will provide educational experience opportunities for students in patient care areas, service departments and other selected areas. In this regard, Affiliate will provide the equipment, facilities, supplies and services for students and faculty assigned to Affiliate necessary to meet the objectives of the training program.

2.3.3 Affiliate staff members, or Affiliate staff members with University of Minnesota faculty appointments, shall be responsible for teaching, supervising and evaluating the performance of students assigned to Affiliate. Such Affiliate staff members shall provide University with written evaluations of the performance of the students.

2.3.4 Affiliate will provide for the orientation of students as to Affiliate's rules, regulations, policies and procedures, including its safety policies and procedures. Affiliate will identify and provide University and students with copies of current policies and procedures at the Affiliate site that apply to the educational experience of the students.

2.3.5 Affiliate will render the same emergency medical care to students that it provides for its employees in the event of an accident or sudden illness that occurs at the Affiliate site during the course of students' training experience under this Agreement. As set forth in Section 2.2.5, neither Affiliate nor University is responsible for hospitalization or medical costs incurred by the student during the training program.

2.3.6 To the extent Affiliate generates or maintains educational records related to students participating under this Agreement, Affiliate will maintain the privacy of those records and limit access to only those employees or agents with a need to know. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act ("FERPA"), University hereby designates Affiliate as a school official with a legitimate educational interest in the educational records of the participating students to the extent that access to University's records is required by Affiliate to perform its responsibilities under this Agreement.

3. Liability Insurance and Indemnity.

3.1 University shall maintain professional and general liability insurance in minimum amounts of \$1,000,000 for each claim/\$3,000,000 annual aggregate, and that policy shall include within the scope of its coverage all University students for activities performed within the course and scope of their duties under this Agreement. General liability coverage for students is limited to bodily injury and property damage claims. Upon request, University will provide a certificate of insurance evidencing such coverage.

3.2 University agrees to defend, hold harmless, and indemnify Affiliate, its officers, agents, employees and representatives against all claims for loss or damage to property or injury or death to persons arising from the negligent or wrongful acts or omissions of University, its employees, agents, or representatives (including students) during the performance of its obligations under this Agreement. University's liability is governed by the Minnesota State Tort Claims Act, Minn. Stat. §3.736.

3.3 Affiliate shall maintain, for itself and its employees, professional and general liability insurance in minimum amounts of \$1,000,000 for each claim/\$3,000,000 annual aggregate.

3.4 Affiliate agrees to defend, hold harmless, and indemnify the Regents of the University of Minnesota, its officers, agents, employees and representatives (including students) against all claims for loss or damage to property or injury or death to persons arising from the negligent or wrongful acts or omissions of Affiliate, its employees, agents, or representatives, during the performance of its obligations under this Agreement.

4. Financial Terms. (Check appropriate financial description.)

Financial arrangements between our program and your site, including stipends, benefits and other costs as agreed by the parties, are set forth in Attachment _____.

None

5. Other Terms.

5.1 This Agreement may be terminated by either party upon at least six (6) months written notice to the other party.

5.2 Neither University nor Affiliate shall discriminate on the basis of race, color, creed, religion, national origin, gender, age, marital status, disability, public assistance status, veteran status, sexual orientation, gender identity or gender expression in the performance of this Agreement.

5.3 This Agreement supersedes all other affiliation agreements that are the subject of this Agreement existing between University and Affiliate, whether executed at the institutional or college program level.

5.4 Nothing in this Agreement is intended or should be construed as creating the relationship of copartners, joint ventures, or an association between the parties, nor shall either party, its employees, agents, students or representatives be considered employees, agents or representatives of the other party.

5.5 It is specifically agreed that neither party shall be responsible for costs or expenditures incurred by the other in the conduct of the clinical education and training program, except as expressly provided in this Agreement.

5.6 Subject to the written authorization by appropriate representatives of University and Affiliate, amendments to this Agreement may be developed to facilitate execution of the goals of this Agreement. Each amendment shall be in writing and duly executed by the signatories to this Agreement, or their successors in office. To the extent an amendment is not properly executed by persons authorized to do so, it shall be considered null and void.

IN WITNESS WHEREOF, each individual signing below hereby represents and warrants being duly authorized to execute and deliver this Agreement on behalf of the respective party.

Wayzata Public Schools

Regents of the University of Minnesota

By: _____
Name: Chace Anderson
Title: Superintendent
Date: _____

By: _____
Name: Kerry Witherell, Au.D., CCC-A, FNAP
Title: Director of Clinical Programs in Audiology
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: _____
Title: _____
Date: _____

By: _____
Name: Jakub Tolar, MD, PhD
Title: Dean, Medical School
Vice President for Clinical Affairs
Date: _____

NOTE: *This Agreement to be executed by Affiliate before University representatives begin the execution process.*



UNIVERSITY *of*
Western States

College of Graduate Studies
Sport and Performance Psychology

SPORT & PERFORMANCE PSYCHOLOGY MENTORSHIP SITE AGREEMENT

Sport and Performance Psychology Mentorship Site Agreement

PREAMBLE

The Sport and Performance Psychology Program at University of Western States and many performance sites and private practitioners share common interests in and commitments to the value of Mentorship and/or Internships in preparing students for quality professional service in diverse communities. University of Western States students receive graduate university credit for site supervised Mentorship and/or Internship experiences in mental performance consulting. This Sport and Performance Psychology Mentorship and/or Internship Agreement (“Agreement”) delineates areas of responsibility for the Sport and Performance Psychology Program and the Site, respectively.

Parties

This agreement is intended to define the relationship between University of Western States, the Mentorship Site, and the graduate student in training. The Mentorship Site may have supplemental contractual materials that are required for their specific placement and training needs. A separate agreement should be completed for each student. This Mentorship Site Agreement must be completed by all parties prior to beginning the mentorship placement.

Graduate Mentorship Student’s Printed Name

Mentorship Site Contact Person’s Printed Name

Mentorship Placement Organization’s Printed Name

Responsibilities of the Parties

Nothing in this agreement is intended to circumvent or otherwise limit the usual responsibilities or liabilities of any of the parties. University of Western States shall have primary responsibility for the academic education of its students. Each graduate student shall be registered for mentorship credits under the direction of an identified faculty member.

A. The Sport and Performance Psychology Program Agrees to:

1. Ensure that Graduate students have completed their core academic coursework at the time of the mentorship experience, including an ethics course.
2. Inform students that they are expected to conform to the rules, standards, and protocols the Site provides, reviews, and sets with respect to client welfare, ethics, professional conduct, and Site operations.
3. Inform the student as to the academic requirements associated with the Mentorship via the Mentorship Handbook, course syllabi, and university mentor instructions.
4. Indemnify the Agency, its employees, and its agents against and hold them harmless from any loss, claim, or damage arising out of the negligence of University of Western States faculty, staff, or students in their performance of this Agreement.

B. The Sport and Performance Psychology Mentorship Instructor Agrees to:

1. Communicate with the Site Contact Person and the student at the beginning of the placement, together or separately, via phone or video conference to discuss educational goals and learning activities contained within the "Training Expectations" (as described in this Agreement), as well as the process of evaluating the student's learning in the context of the Sport and Performance Psychology Program and Training Expectations.
2. Maintain regular contact (minimum once each month) with the Site Supervisor and the student throughout the placement via email, phone, video conferences, and virtual site visits for the purposes of facilitating and reviewing the student's progress.
3. Review the student's performance with the Site Contact Person and the student as participants throughout the placement for the purposes of issuing a grade (pass/fail) for the student.
4. Notify the Site Contact Person immediately if problems arise in the placement.
5. Discuss and design a student remediation plan when concerns about the student's knowledge, skill, professional fit, or ethical behavior arise.
6. Maintain current status on the *Registry of Approved Mentors* within the Association of Applied Sport Psychology (AASP). A Sport and Performance Psychology faculty member will be assigned to graduate students to provide mentorship.

C.

The Graduate Mentorship Student Agrees to:

1. Abide by all Site policies and procedures including, but not limited to hours of operation, professional attire, completion of required trainings, appropriate use of equipment, travel requirements and restrictions, emergency procedures, etc.
2. Inform their clients that they are “graduate students in training,” and will explain how to contact the Mentorship Instructor if concerns should arise. In an emergency, the student will immediately report to the Mentorship Instructor for consultation.
3. Develop a referral network through which to support performers presenting with clinical mental health concerns. This network may include Site-sponsored clinical assistance (e.g., university counseling center), licensed providers in the area, suicide prevention hotlines, etc.
4. Provide appropriate referral services to any performer who presents with clinical mental health concerns according to AASP/ACA ethical guidelines.
5. Immediately inform the university of any concerns with the Site, Site Contact Person, or Mentorship Instructor.
6. Immediately inform the Mentorship Instructor of any breaches of AASP/ACA ethical codes, whether by the graduate mentorship student or others.

D. The Site Agrees to:

1. Interview and approve students proposed for placement consistent with University of Western States’ nondiscrimination policies that prohibit discrimination against persons on the basis of race, color, creed, religion, national origin, sex, sexual orientation, age, marital status, disability, or status as a disabled veteran or Vietnam-era veteran.
2. Designate a Site staff member who will serve as the Site Contact Person and who will direct Graduate Mentorship Student activities at the site.
3. Operate in compliance with COVID-19 or other health related guidelines required by their local/state/province/territory jurisdiction, whichever may apply.

E. The Site Contact Person Agrees to:

1. Provide a suitable orientation to the policies, procedures, and expectations of a Graduate Mentorship student at the Site.
2. Develop with the student the “Training Expectations” (as described in this Agreement), which includes the student’s educational and experiential goals and the learning activities at the Site that will facilitate the student in attaining these expectations.
3. Assume primary responsibility for securing access to performers at the Site and coordinate with other staff, such as task supervisors or administrators, involved with the student.
4. Inform the Mentorship Instructor as soon as possible of any problems a student is having in the Mentorship and collaborate to develop a solution.
5. Complete quarterly evaluations of the Graduate Mentorship Student’s activities at the Site using the Mentorship Student Evaluation Form provided by the Mentorship Instructor.

Training Expectations

Graduate Mentorship Students are expected to gain skills in mental performance consulting. Such services may include goal setting, imagery, team building, motivation, relaxation-training

methods, coach education, etc. Mental performance consulting does **not** include the provision of clinical or mental health services to performers. Students are strongly encouraged to attend as many events (e.g., team meetings, trainings, competitions) as possible over the course of the experience, where applicable. To fulfill these goals, students should have adequate workspace, access to performers, and opportunities to audiotape or videotape service delivery to performers or organizations. In instances of recorded service delivery, performers will be asked to sign the *Mental Performance Consulting Audio/Video Recording Consent Form*.

Limits to Confidentiality of Information

Training Environment:

To build and maintain an effective helping relationship in mental performance consulting, it is essential that confidentiality between the consultant and performer be upheld. However, in a “training scenario” such as this, in which the Graduate Mentorship Student is providing consulting services under the supervision of a Mentorship Instructor, the following limit to confidentiality exists.

The Graduate Mentorship Student **will** discuss the content and substance of both team and individual sessions in one-on-one supervision meetings as well as with students in the Sport and Performance Psychology program during group supervision meetings to enhance the quality of services offered to the performer. Precautions will be taken to minimize the amount of identifying information that will be used during these discussions.

Legal Limits to Confidentiality:

In addition to the limits of confidentiality within a training environment, both state laws and ethical codes identify the following limits to confidentiality which must be upheld by all helping professionals, regardless of training status.

1. **Abuse of a child, elderly person or person with disability** – Ethically, practitioners are bound to report all incidents of child, elder or person with disability abuse that may be revealed during session.
2. **Self-harm** – Ethically, all threats of self-harm must be taken seriously. If a client threatens to harm him/herself, the practitioner must take action to protect that person and prevent such harm. In these cases, confidentiality may be broken to the extent necessary to ensure safety.
3. **Threats to others** – Ethically and legally, threats of bodily harm against another person may have to be reported to authorities and to the person who is the target of the threat.
4. **Litigation** – If a performer is involved in or anticipates litigation of any kind and informs the court of the services received from the Graduate Mentorship Student, he/she/they may be waiving the right to keep records confidential. He/she/they may wish to consult an attorney regarding such matters before disclosing that services have been received.

In every case, the Graduate Mentorship Students will make these limits to confidentiality known to the performer via the appropriate *Performance Consulting Services Informed Consent Form*.

Duration of Placement

In general, graduate students begin their mentorship placement at the beginning of the academic quarter (i.e., Fall, Winter, Spring, Summer) continuing until the end of the term, approximately 11 weeks. Graduate Mentorship Students must complete 4 total quarters of mentorship. Therefore, this agreement may be extended up to a total of 4 quarters (one academic year.) Students are expected to complete their four-quarter commitment, even if they have already finished their minimum number of training hours required for national certification (n=400). Organizations with varying schedules may require other beginning and ending dates.

Training Stipends

Organizations are not expected to provide stipends to graduate students during their practicum placements. If organizations wish to provide stipends or reimbursements, then stipend payments must be differentiated from professional wages or salaries. Mentorship students may not be full-time or part-time employees of their training organizations. Organizations may hire students only after the completion of their mentorship training.

Supervisory and Organizational Conflicts

If there is a conflict between the site contact person and the student, then the UWS Faculty Mentor overseeing the graduate student should be informed. Every effort will be made to resolve the problem through constructive dialogue or other appropriate means. Removing a student from a mentorship placement is generally the last option; however, unacceptable professional conduct or ethical violations on the part of the graduate student will result in immediate removal from the site.

Student Documentation

Graduate Mentorship Students shall document all consulting activities completed at the site. The *Weekly Consulting Hours Log* describes the allocation of training hours into direct and indirect training services, and will be submitted to the Mentorship Instructor in accordance with course policies. Students will document the number of performers, the background and interventions utilized for performers, and the number of sessions for performers for internship and licensure purposes. Personal identifying information will **not** be included within the *Weekly Consulting Hours Log*.

Behavioral Evaluation

Graduate students will evaluate the adequacy of their training experiences at the end of each quarter via the *Mentorship Self-Evaluation Form*. Site contact persons will formally evaluate the graduate student's performance in the mentorship once each quarter via the *Mentorship Placement Evaluation Form* and submitted to the Mentorship Instructor. Site contact person evaluations should be discussed in depth with each student by both the Site Contact Person and the Mentorship Instructor. If students are not providing adequate services, the site contact person should inform the Mentorship Instructor.

Remediation and Dismissal

University of Western States, in consultation with the mentorship placement organization, may determine that a student has not satisfactorily completed the mentorship training experience. Unethical or unprofessional behaviors, impaired performance, and inadequate documentation are examples of grounds for remediation or disciplinary action. The Academic Catalog describes the procedures for remediation, disciplinary action, and appeal in detail.

Termination of the Agreement

Students may be terminated from their practicum placements if they fail to maintain good academic standing, are under remediation or disciplinary action, or have been dismissed from the university. If a student is terminated from her or his placement, University of Western States will make every effort to protect the welfare of the individuals in the organization who are affected. Either University of Western States or the Mentorship Site may terminate this agreement without cause with 30 days notice.

Graduate Mentorship Student's Signature

Date

Site Contact Person's Signature

Date

Mentorship Instructor's Signature
Sport and Performance Psychology Program

Date



BOARD OF EDUCATION

Regular Meeting – December 11, 2023

AGENDA SECTION: Truth in Taxation for Taxes Payable in 2024

ITEM: Truth in Taxation Requirements and Presentation

COMMENTS BY: DeeDee Kahring, Executive Director, Finance and Operations

Truth in Taxation - Taxes Payable in 2024

School districts are required to meet the Truth in Taxation requirements for taxes payable in 2024. While school districts are no longer required to hold a separate Truth in Taxation hearing, they are required to discuss the payable 2024 tax levy and the current year budget at a regularly scheduled school board meeting.

The Truth in Taxation requirements are as follows:

- On or before September 30, 2023, each school district must adopt a proposed 2023 payable 2024 property tax levy and certify and submit it to the county auditor.
- The county auditor mails parcel specific tax notices to each owner in the district.
- The school district is required to discuss the payable 2024 levy and current year budget.
- The public is given time to speak.
- The school board must adopt a final levy by December 31, 2023.

Recommended Action: No action at this time. The Board will be asked to approve the levy administrative reports and recommendations later in the board meeting.



Truth-in-Taxation Presentation for Taxes Payable in 2024

December 11, 2023
School Board Regular Meeting
7:00 p.m.

Agenda

Requirements:
2023-24 Budget
Tax Levy

Requirements

- Held during regular meeting between November 25 & December 28th at 6:00 pm or later
- All school districts must hold a meeting
- Levy may be adopted at same meeting
- Review of current year budget
- Proposed levy discussed including:
 - Percent increase
 - Specific purpose and reasons for increases
- Public allowed to comment

Funding School Districts

State of Minnesota:

- Sets funding formulas
- Sets tax policy
- Sets maximum authorized property tax levy
- Authorizes school board to submit referendums for operating and capital needs to voters for approval

Levy Development

General Levy

- Student enrollment
- Voter approved operating referendum
- Voter approved capital project referendum
- Facilities

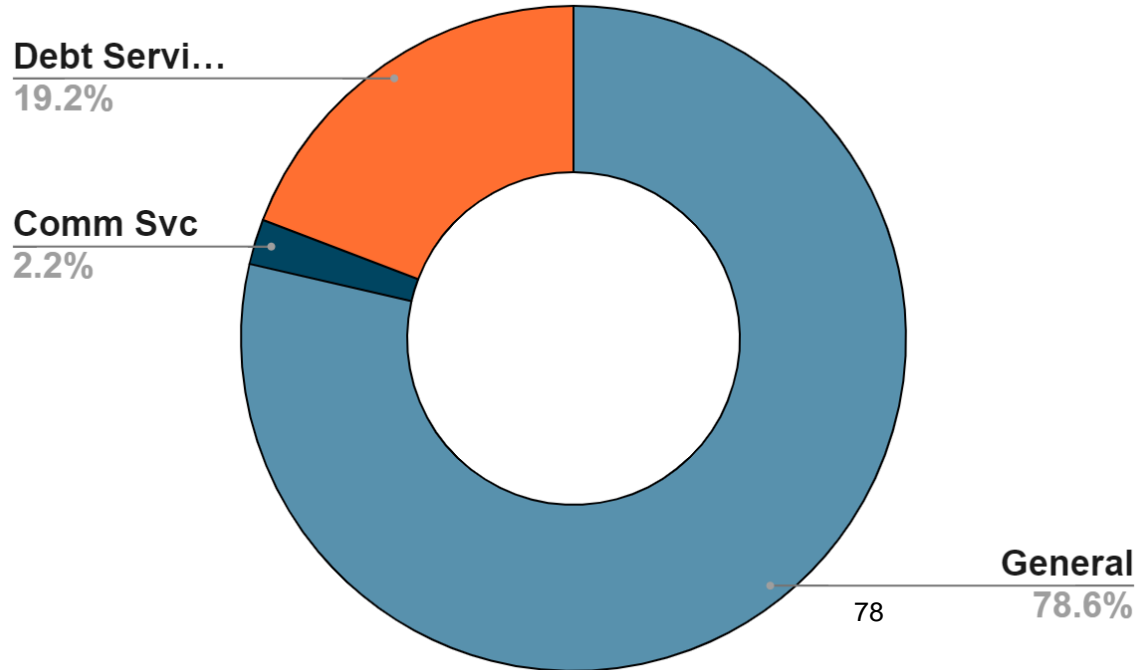
Community Service

- Based on population:
 - Adults
 - Children <5 years

Debt Service

- Levy to pay bond principal & interest
 - Voter approved
 - Alternative Facility

Wayzata Public School Tax Levy



General Fund

Provides funding for regular and special education instructional programs, transportation, equipment, capital projects, long term facility maintenance

Community Service

Levy for community education services

Debt Service

Levy for principal & interest payments



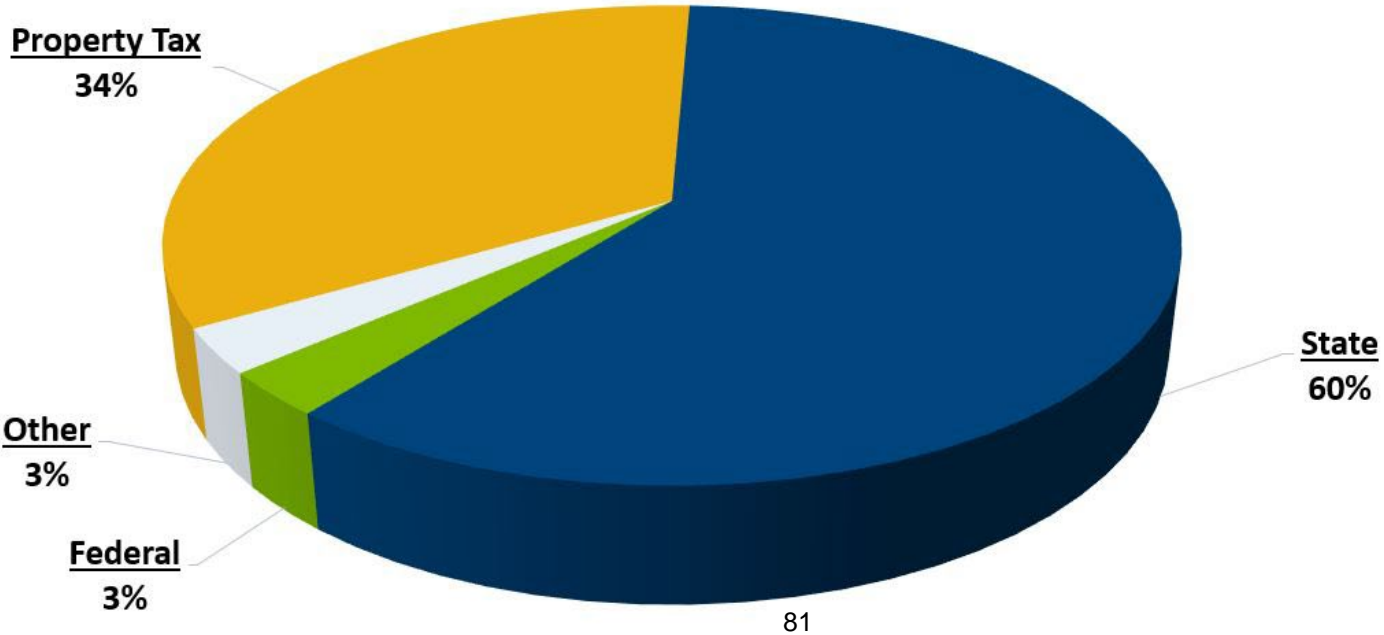
2023-24 Budget

FY 2023-24 Preliminary Budget - All Funds

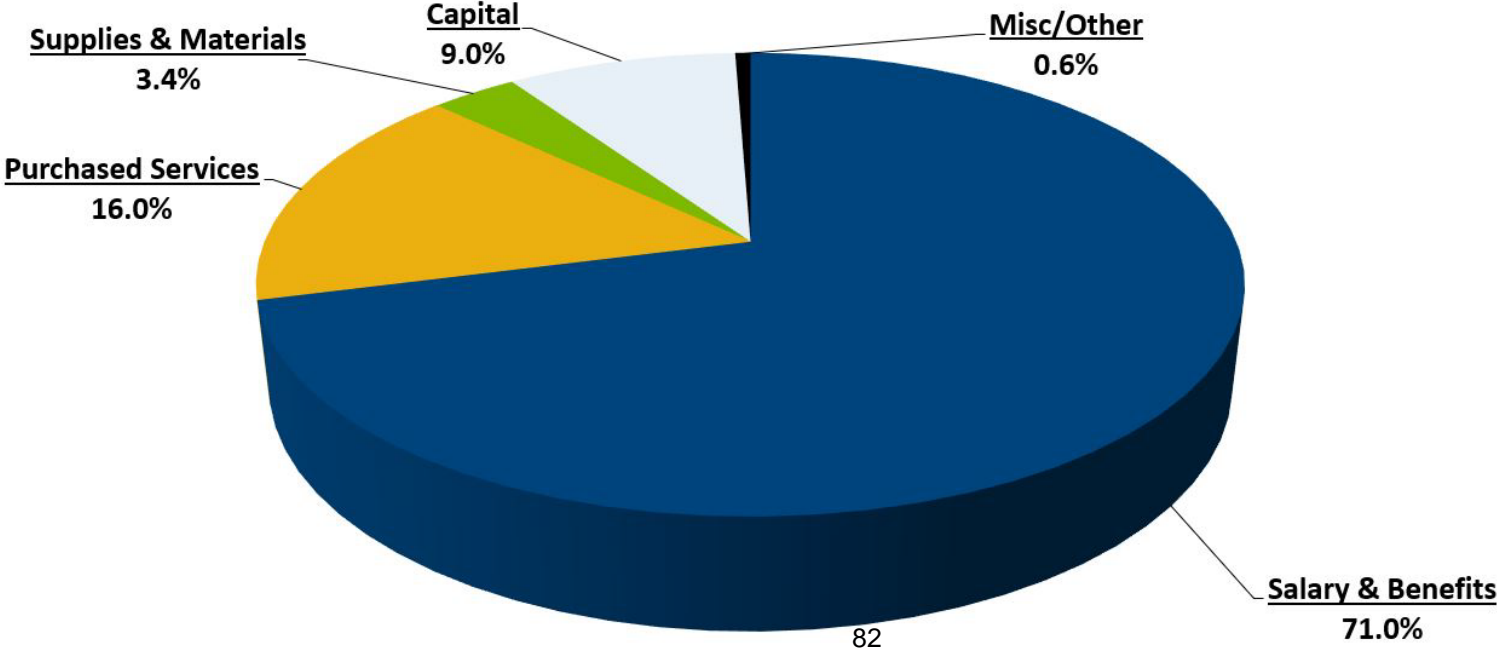
Fund	Revenue	% of Total	Expense	% of Total
General	\$205,629,864	84.25%	\$202,694,900	82.62%
Food Service	8,951,975	3.67%	8,751,357	3.57%
Community Service	13,208,842	5.41%	13,171,130	5.37%
Construction	291,000	0.12%	4,193,482	1.71%
Debt Service	15,977,503	6.55%	16,530,175	6.74%
Total	\$244,059,184	100.00%	\$245,341,044	100.00%

Percent
of Total
District
Budget

General Fund – Source of Revenue 2023-24



General Fund – Expenses 2023-24



General Fund – Expenses by Category 2023-24

77.22 cents of every dollar goes to support students

↓ 16.59 cents
Operations & Fixed Costs



↙ 2.72 cents
District & School
Administration

3.47 cents
District Support

67.17 cents
Instruction & Instructional Support

↑ 10.05 cents
Pupil Support



Payable 2024 Tax Levy



Final Proposed Payable 2024 Levy

**2024
Proposed
Levy:
\$92,385,479.85**

**2023
Certified
Levy:
\$ 88,096,119.19**

**Change:
\$4,289,360.66
or 4.87%
Tax base
increased
by 16.5%**

ISD #284 Payable 2024 Tax Levy

Fund	2024 Proposed Levy	2023 Certified Levy	Change (\$)	Change (%)
General	\$72,629,684	\$69,973,660	\$2,656,024	3.80%
Community Service	2,023,442	2,153,956	-\$130,514	-6.06%
Debt Service	17,732,354	15,968,503	\$1,763,851	11.05%
Total	\$92,385,480	\$88,096,119	\$4,289,361	4.87%

Reasons for Change in Payable 2024 Levy

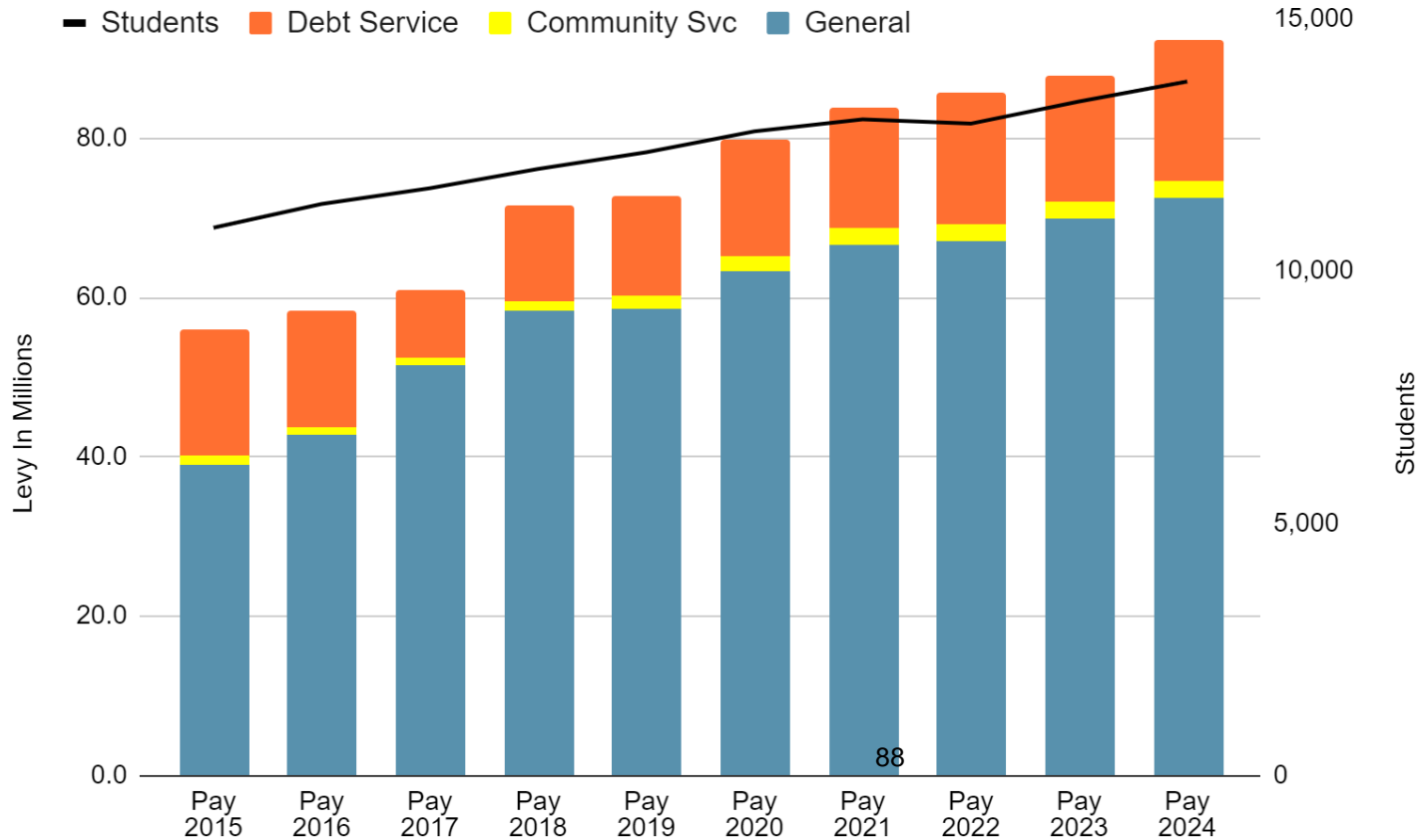
General Fund + 2.6M or 3.8%

- +\$4M in operating referendum levy
 - Prior year adjustment \$4.2M & inflation factor +\$702K
- Capital Project Levy Increased by \$1.74M due to NTC increase of 18.9%
- Reduction in LTFM of -\$8.4M with -\$6.3M in prior year adjustments and -\$1.7M to offset 2023A Bond Issue

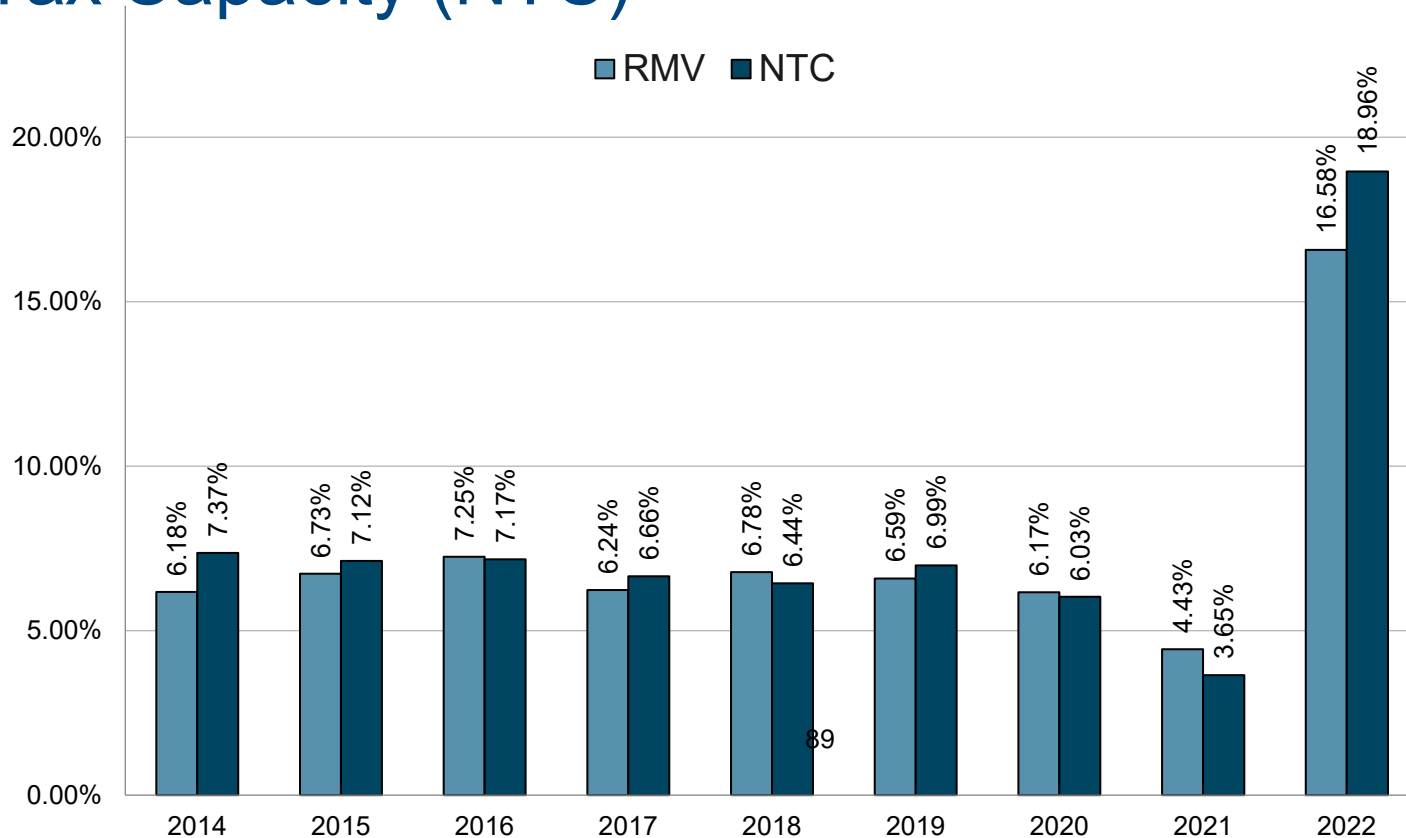
Debt Service + 1.7M or 11.05%

- 2023A Bond Issue

Property Tax Levy History



Changes in Referendum Market Value (RMV) & Net Tax Capacity (NTC)



Estimated Preliminary 2024 Tax Impact - Residential

	Actual Taxes Payable in 2023	Preliminary Estimate of Taxes Payable in 2024	Estimated Change in Annual Taxes	Estimated % Change
--	------------------------------	---	----------------------------------	--------------------

Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes			
Residential Homestead	\$150,000	\$571	\$560	-\$11	-1.9%
	200,000	791	771	-20	-2.5%
	250,000	1,011	982	-29	-2.9%
	300,000	1,231	1,193	-38	-3.1%
	350,000	1,451	1,404	-47	-3.2%
	400,000	1,671	1,615	-56	-3.4%
	450,000	1,883	1,820	-63	-3.3%
	500,000	2,093	2,022	-71	-3.4%
	600,000	2,571	2,476	-95	-3.7%
	700,000	3,049	2,929	-120	-3.9%
	800,000	3,527	3,383	-144	-4.1%

Key Assumptions:
1. Preliminary Pay 24 RMV is estimated to change by 8.95% and NTC by 10.42% as compared to taxes payable 2023.
2. Assumes no change in the value of individual parcels of property from 2023 to 2024 taxes. If the value of a parcel changed, the change in taxes will be different than shown above.
3. Taxes payable in 2024 are based on latest estimates of proposed levy, as of the date above.



Estimated Preliminary 2024 Tax Impact – Commercial/Industrial and Apartments

	Actual Taxes Payable in 2023	Preliminary Estimate of Taxes Payable in 2024	Estimated Change in Annual Taxes	Estimated % Change
--	------------------------------	---	----------------------------------	--------------------

Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes			
Commercial/ Industrial*	\$250,000	\$1,111	\$1,064	-\$47	-4.2%
	500,000	2,338	2,224	-114	-4.9%
	750,000	3,565	3,384	-181	-5.1%
	1,000,000	4,792	4,545	-247	-5.2%
	2,000,000	9,701	9,185	-516	-5.3%
Apartments	\$500,000	\$2,391	\$2,268	-\$123	-5.1%
	1,000,000	4,782	4,536	-246	-5.1%
	2,000,000	9,563	9,072	-491	-5.1%
	4,000,000	19,126	18,144	-982	-5.1%

Key Assumptions:
1. Preliminary Pay 24 RMV is estimated to change by 8.95% and NTC by 10.42% as compared to taxes payable 2023.
2. Assumes no change in the value of individual parcels of property from 2023 to 2024 taxes. If the value of a parcel changed, the change in taxes will be different than shown above.
3. Taxes payable in 2024 are based on latest estimates of proposed levy rates of the date above.
* For commercial-industrial property, the estimates above are for property in the City of Wayzata. The tax impact for commercial industrial property in other municipalities in the school district may be slightly different due to the varying impact of the Twin Cities Fiscal Disparity program.



What Causes Increases/Decreases in Levies?

State Law

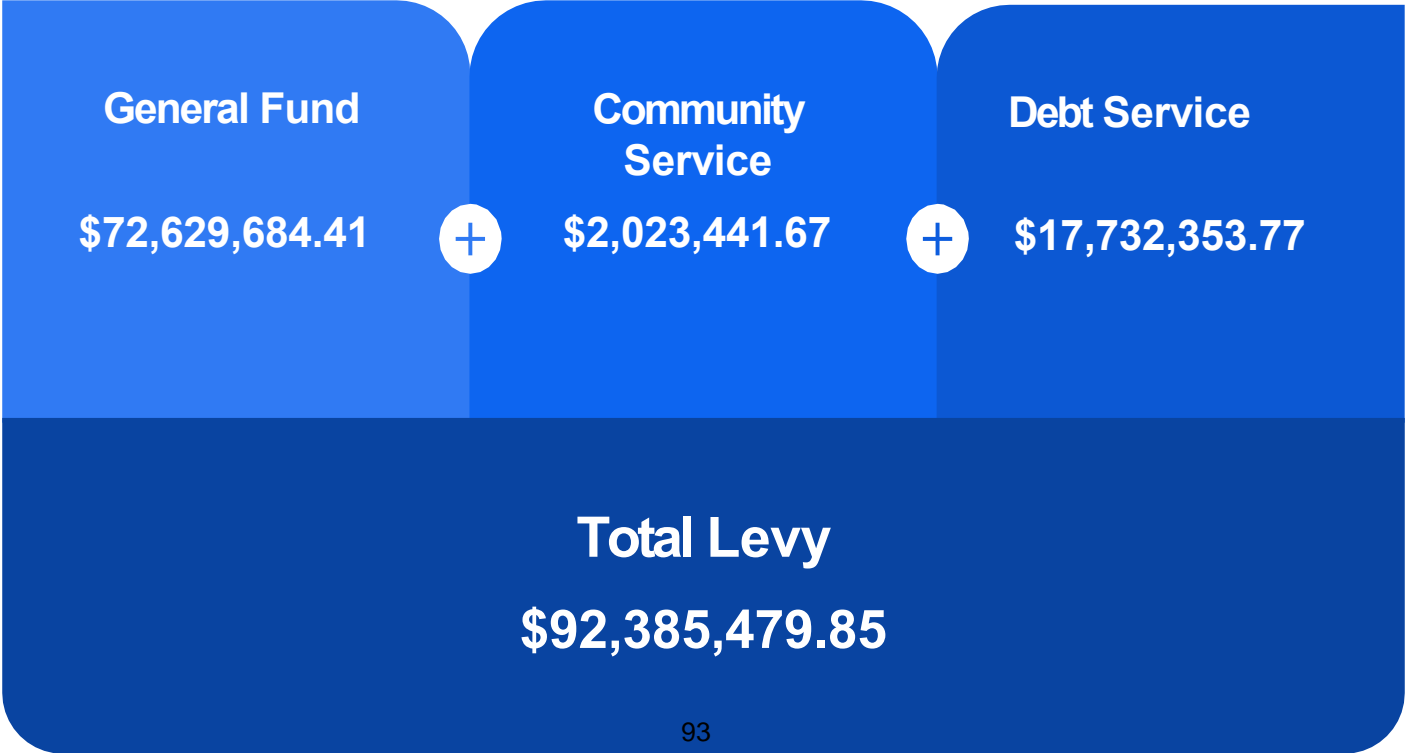
Pupil Units
and
Population

Market
Value/Tax
Capacity

Changes in
Expenditures

92

Final Proposed Payable 2024 Levy



Public Comment

Comments/Questions must be relevant to:

- 2023 Payable 2024 Tax Levy Certification (fiscal year 2024-25)
- Wayzata Public School's portion of taxes (not City or County taxes)

Speaker must be a District 284 taxpayer, must state name and address for the record

Hennepin County Determines Property Valuation – Contact Hennepin County with any valuation questions



DeeDee Kahring

Executive Director of Finance & Operations

deedee.kahring@wayzataschools.org

763-745-5023

Scott LeSage

Director of Finance

scott.lesage@wayzataschools.org

763-745-5038



Board of Education

Regular Meeting – December 11, 2023

AGENDA SECTION: Public Comment on Truth in Taxation

ITEM: Public Comment on Truth in Taxation

COMMENTS BY: Sarah Johansen, Board Chair

This section of the agenda provides an opportunity for members of the audience to address the School Board regarding the Truth in Taxation presentation. Speakers will be allotted approximately three minutes.

Please note that this time is provided for citizens to address the Board; this is not an appropriate venue for a discussion or debate. If the speaker would like follow-up contact from the Board of Education, they may leave their contact information with the administrative assistant.



Board of Education

Regular Meeting – December 11, 2023

AGENDA SECTION: Reports from Organizations

ITEM: Wayzata High School Student Council Representative

COMMENTS BY: Sarah Johansen, Board Chair

This section of the agenda provides an opportunity for a Wayzata High School Student Council Representative to report on information and events at Wayzata High School.

- Daniel Argento- Student Council Vice President



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Recognitions

ITEM: Boys Soccer State Champions

COMMENTS BY: Chace B. Anderson, Superintendent

WHS Boys Soccer State Champions

In a dominant performance, top-seeded Wayzata defeated No. 2 Maple Grove 2-0 to capture its second consecutive Class 3A boys soccer state championship. Early goals from Aiden Judickas off corner kicks set the tone for the game, allowing Wayzata to rely on its strong defense to secure the victory. This marks Wayzata's fifth state title and third in the past six years, solidifying their position as a powerhouse in Minnesota high school soccer.



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Recognitions

ITEM: Girls Volleyball State Champions

COMMENTS BY: Chace B. Anderson, Superintendent

WHS Girls Volleyball State Champions

The Wayzata Trojans won the Class 4A volleyball championship, defeating New Prague in straight sets. The Trojans displayed exceptional skill and teamwork throughout the season, finishing undefeated with a 34-0 record. It was the fourth straight championship for Wayzata. The win was emotional for the seniors, who expressed their gratitude for the opportunity to play together and their continued support for the program.



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Recognitions

ITEM: Girls Cross Country State Champions

COMMENTS BY: Chace B. Anderson, Superintendent

WHS Girls Cross Country State Champions

The Wayzata girls cross country team added another chapter to their remarkable story, capturing their second consecutive Class AAA state championship title at the MSHSL meet. Led by Jazleen Malherek-Osorio's individual third-place finish, clocking a personal best of 18:00, the Trojans secured the team victory with a dominant score of 48. This triumph solidifies their position as one of the most powerful forces in Minnesota high school cross country, demonstrating impressive consistency and athletic prowess.



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Recognitions

ITEM: Boys Cross Country State Champions

COMMENTS BY: Chace B. Anderson, Superintendent

WHS Boys Cross Country State Champions

The Wayzata boys cross country team dominated the MSHSL state championship, claiming their third straight Class AAA state title in a historic feat for the program. Will Weber led the Trojans with a third-place finish and a time of 15:21, contributing to their team score of 63. This victory marks an incredible display of dedication and talent for the team, solidifying their place as a cross country powerhouse.



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION Recognitions

ITEM Employee of the Month

COMMENTS BY: Chace B. Anderson, Superintendent

**Wayzata Public Schools
December 2023 Employee of the Month
John Raby
Gleason Lake Head Custodian**

Gleason Lake Elementary is proud to recommend John Raby as Wayzata’s Employee of the Month. John has been with the district for almost 2 years and came to Gleason Lake in the spring of 2023 to be our daytime head custodian. John brings leadership, precision, and a sense of humor to this important position.

John is an encouraging leader who spends time building positive relationships with staff and students. He approaches each day with an “I can do” attitude. Staff members shared the following:

“John goes above and beyond everyday to make sure that Gleason Lake is clean, safe, organized, and he solves problems all day long.”

“John always shows up with a smile and a positive attitude. He is a pleasure to work with!”

All day long John responds to our office walkie calls and we are so appreciative of his patience and responsiveness. He is always willing to go the extra mile and remain focused on how he can best support our school needs.

John provides excellent leadership for our custodial team by creating a collaborative environment, listening to feedback, and providing ongoing support. The entire Gleason Lake community benefits from his perseverance and teamwork approach. John is very deserving of this recognition and we congratulate him as the Wayzata Public Schools Employee of the Month.



Board of Education

Regular Meeting – December 11, 2023

AGENDA SECTION: School Spotlight Presentation

ITEM: School Spotlight Presentation

COMMENTS BY: Board Chair

In Gleason Lake's School Spotlight presentation, the innovative concept of a unified physical education class. This model aims to create an inclusive and supportive environment where students of diverse abilities, backgrounds, and interests can engage in physical activities together. By fostering collaboration and understanding, a unified physical education class not only promotes overall health but also cultivates a sense of community and shared achievement.

Principal Mary McKasy and her team will be sharing the benefits of this approach as well as the potential it holds for promoting inclusivity, breaking down barriers, and creating a more holistic educational experience for all students.



Gleason Lake Spotlight

Unified Physical Education

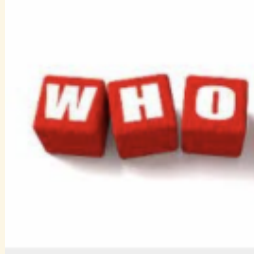
December 11, 2023



Unified Physical Education



UPE is a program where students with disabilities and students without disabilities come together in a physical education class.



UPE has PARTNERS and TEAMMATES. Partners are 5th grade students who show leadership, kindness, and inclusivity. Teammates are students who have a disability and have gross motor needs.



UPE is held during school hours and acts as a physical education class in the gymnasium.

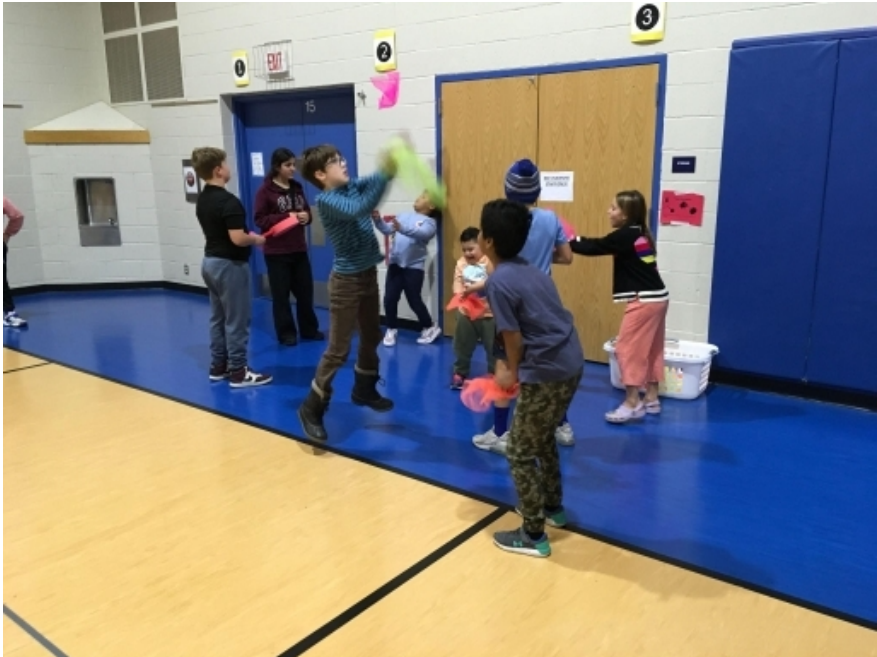


UPE focuses on cognitive, emotional, and physical growth for ALL students involved!

Unified Physical Education Structure



Unified Activities



Unified Activities



The need for inclusion

63%

Four year
graduation rates
of students in
special education

56%

Percent of students in
special education that
spend less than 10
minutes with students
outside of special
education.

Students with
intellectual
disabilities are

2-3x

more likely to
be bullied.

U.S. Statistics from *To Build Back Better, Build Back Inclusive Creating a more inclusive school climate amidst COVID-19*, July 2020



INCLUSIVE
STUDENT
LEADERSHIP



UNIFIED
SPORTS AND
ACTIVITIES

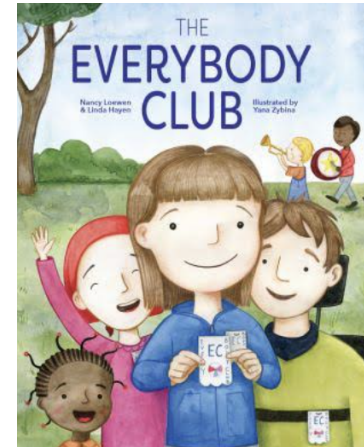
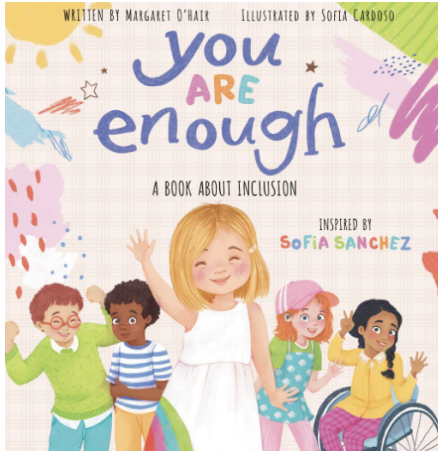


WHOLE SCHOOL
ENGAGEMENT

Benefits

- Reduce bullying and exclusion
- Promote inclusive friendships
- Overturn negative attitudes
- Decrease hurtful language in schools and the community
- Develop students' leadership skills
- Create communities of care and respect

Inclusive Week - December 4-8



fun thoughtful
respectful freedom
understanding cool fantastic
together amazing bonding
energetic helpful
kind exciting



**INCLUSION
FOR ALL**

QUESTIONS?



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Audience Opportunity to Address the Board

ITEM: Audience Opportunity to Address the Board

COMMENTS BY: Sarah Johansen, Board Chair

This section of the agenda provides an opportunity for members of the audience to address the School Board. Speakers will be allotted approximately three minutes.

Please note that this time is provided for citizens to address the Board; this is not an appropriate venue for a discussion or debate. If the speaker would like follow-up contact from the Board of Education, they may leave their contact information with the administrative assistant.

2023-24 School Year Financial Report Analysis



Excellence. For each and every student.

For the Month Ended October 31, 2023

Statement of Revenues Analysis

This analysis reflects revenue received by the month end noted above. These numbers are only representative of the first four fiscal months of the FY 2023-24. Property Taxes and State Aid revenues are slightly up but are in line with expectations and are close in line with prior years. Deviations in revenue from prior years include Federal Aids due to a few variables that include when these funds are drawn during the fiscal year along with a change in how these dollars are recorded as it relates to FY23 accruals. Additionally, as a reminder, the district still has CARES Act dollars that were allowed to carry over to the current fiscal year. Miscellaneous Local Revenue can vary year to year and are also impacted by many variables including interest income, gate fees, etc.

The deviations in Food Service is also directly related to FY23 accruals and reversals but the primary driver behind the variance from prior years is due to the legislation that was passed to provide free meals as the primary revenue is state aid and now flows through the MDE. Community Education revenue is slightly up from the prior fiscal year. The expectation is that the district will continue to see more pre-COVID numbers as it relates to fees the district collects for sports along with Community Education and Food Service.

Statement of Expenditures Analysis

This analysis reflects actual expenditures and does not include outstanding encumbrances along with representing four months of the FY 2023-24. Overall expenditures are relatively similar to prior years. Salaries are right in line with the prior two fiscal years and benefits are slightly below prior years percentages but still in line with expectations. Purchased Services are up considerably due to ongoing budgeted district projects related to LTFM. As is usually always the case, variations compared to prior years are primarily driven by the timing of payments, timing of projects (as just described), timing of purchases of supplies, materials, and capital expenditures along with the timing of payments for purchased services.

2023-24 School Year Statement of Revenues

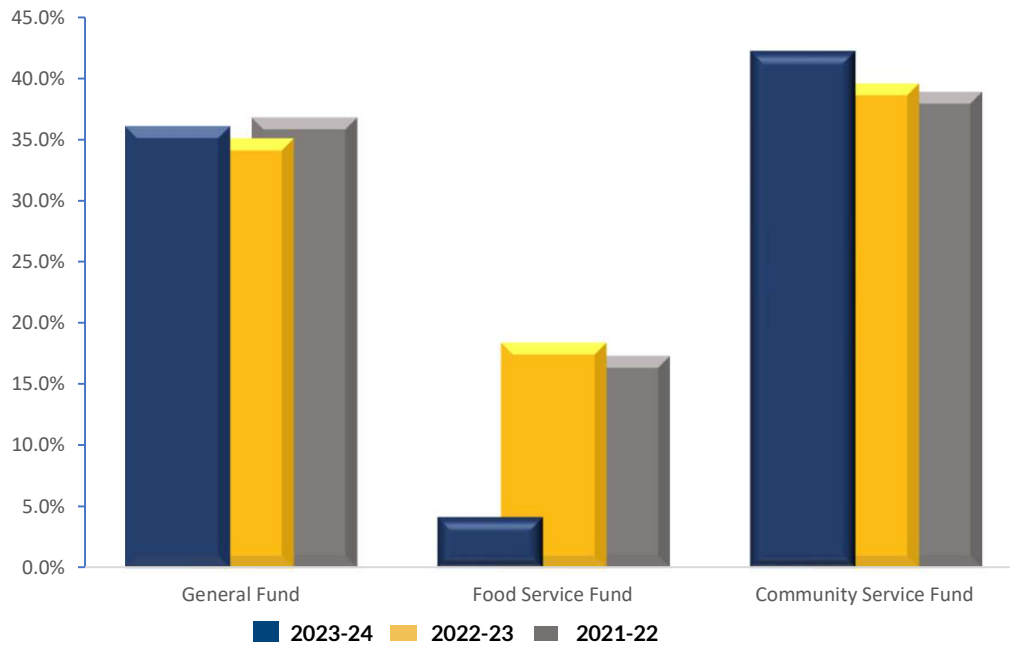
For the Month Ended October 31, 2023



Excellence. For each and every student.

Fund	2023-24		Year-to-Date % of Budget		
	Budget	Actuals	2023-24	2022-23	2021-22
General Fund					
Property Taxes	\$ 69,973,663	\$ 51,496,532	73.6%	71.4%	74.7%
State Aids	123,948,038	20,622,731	16.6%	14.9%	15.4%
Federal Aids	5,806,033	-	0.0%	9.5%	4.3%
Miscellaneous Local Revenue	5,902,130	2,099,247	35.6%	34.8%	24.2%
Other Financing Sources	-	-	-	-	-
Total General Fund Revenue	\$ 205,629,864	\$ 74,218,510	36.1%	35.1%	36.8%
Food Service Fund	8,951,975	369,341	4.1%	18.4%	17.3%
Community Service Fund	13,208,842	5,582,925	42.3%	39.6%	38.9%
Debt Service Fund	15,977,503	11,758,087	73.6%	71.9%	75.4%
Construction Fund	291,000	3,454,551	0.0%	0.0%	0.0%
Total Revenue All Funds	\$ 244,059,184	\$ 95,383,414	39.1%	37.5%	39.1%

Percent Comparison
Year-To-Date to Total Budget



2023-24 School Year Statement of Expenditures

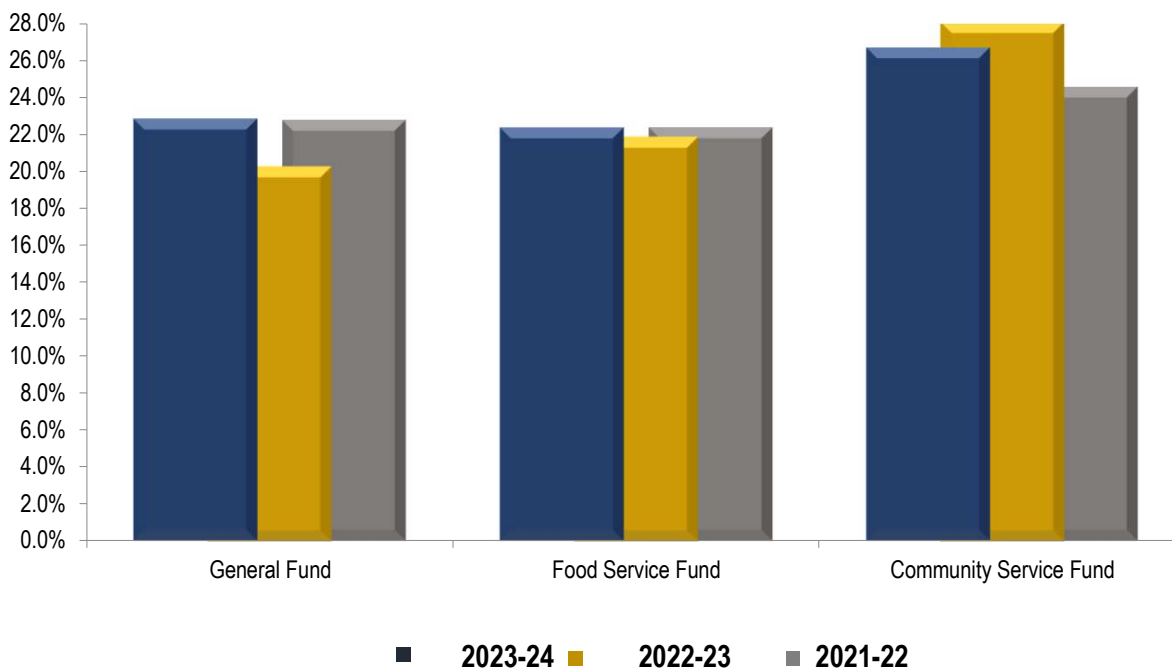
For the Month Ended October 31, 2023



Excellence. For each and every student.

Fund	2023-24		Year-to-Date % of Budget			
	Budget	Actuals	2023-24	2022-23	2021-22	
General Fund						
Salaries	\$ 106,580,367	\$ 21,441,535	20.1%	20.2%	21.0%	
Benefits	37,245,497	7,553,042	20.3%	23.1%	23.6%	
Purchased Services	32,562,429	10,254,324	31.5%	12.9%	12.1%	
Supplies & Materials	6,812,814	2,750,559	40.4%	43.4%	46.2%	
Capital Expenditures	18,331,574	4,215,889	23.0%	21.1%	71.7%	
Other Expenditures	1,162,219	115,460	9.9%	23.2%	25.7%	
Total General Fund Expenditures	\$ 202,694,900	\$ 46,330,809	22.9%	20.3%	22.8%	
Food Service Fund	8,751,357	1,958,889	22.4%	21.9%	22.4%	
Community Service Fund	13,171,130	3,519,238	26.7%	28.1%	24.6%	
Debt Service Fund	16,530,175	2,742,325	16.6%	18.8%	17.0%	
Construction Fund	4,193,482	179,282	-	-	-	
Total Expenditures All Funds	\$ 245,341,044	\$ 54,730,544	22.3%	21.9%	23.3%	

Percent Comparison
Year-To-Date to Total Budget



2023-24 School Year Investment Summary



For the Month Ended October 31, 2023

Excellence. For each and every student.

General Fund:

Investment Held At	Type of Investment	Purchase Date	Maturity Date	Investment Cost	Maturity Amount	Interest Earned	Yield
PMA/MN Trust	Money Market	N/A	NOW	N/A	\$ 108,784	N/A	5.29%
MSDLAF+ Liquid	Money Market	N/A	NOW	N/A	4,296,520	N/A	5.30%
MSDLAF+ Max	Money Market	N/A	NOW	N/A	45,336,200	N/A	5.40%
Total General Fund				-	\$ 49,741,504	\$ -	

Alternative Facilities Bonds:

Investment Held At	Type of Investment	Purchase Date	Maturity Date	Investment Cost	Maturity Amount	Interest Earned	Yield
MSDLAF+ Liquid	Money Market	N/A	NOW	N/A	\$ 826,991	N/A	5.30%
MSDLAF+ Max	Money Market	N/A	NOW	N/A	5,335,788	N/A	5.40%
Total Alternative Facilities Bonds				\$ -	\$ 6,162,779	\$ -	

2014 General Obligation School Building Bonds:

Investment Held At	Type of Investment	Purchase Date	Maturity Date	Investment Cost	Maturity Amount	Interest Earned	Yield
MSDLAF+ Liquid	Money Market	N/A	NOW	N/A	\$ 2	N/A	5.30%
MSDLAF+ Max	Money Market	N/A	NOW	N/A	-	N/A	5.40%
Total 2014 General Obligation School Building Bonds				\$ -	\$ 2	\$ -	

2018 General Obligation School Building Bonds:

Investment Held At	Type of Investment	Purchase Date	Maturity Date	Investment Cost	Maturity Amount	Interest Earned	Yield
MSDLAF+ Liquid	Money Market	N/A	NOW	N/A	\$ 1,331,412	N/A	5.30%
MSDLAF+ Max	Money Market	N/A	NOW	N/A	4,213,890	N/A	5.40%
Total 2018 General Obligation School Building Bonds				\$ -	\$ 5,545,301	\$ -	



BOARD OF EDUCATION
Regular Meeting – December 11, 2023

AGENDA SECTION:Administrative Reports and Recommendations

ITEM:Finance and Business Services Recommendations

COMMENTS BY:DeeDee Kahring, Executive Director, Finance & Operations

Audit – Fiscal Year 2023

The District’s annual audit for the fiscal year ending June 30, 2023, has been completed by audit firm Malloy, Montague, Karnowski, Radosevich, & Co., P.A. The following reports have been issued:

- Comprehensive Annual Financial Report - June 30, 2023
- Management Report - June 30, 2023
- Special Purpose Audit Reports on Single Audit, Internal Controls, and Compliance with Laws and Regulations – June 30, 2023

A portion of the General fund balance is assigned for specific purposes and is approved by the School Board on an annual basis. The assigned fund balances as of June 30, 2023 were as follows:

Assigned Fund Balance	Balance on June 30, 2023
Local Collaborative Time Study	\$702,431
Reemployment Insurance	837,800
Site Carryover	752,355
Q Compensation	384,169
School Opening Costs	695,305
Worker’s Compensation Escrow	70,000
Post-Employment Obligations	1,792,340
Enrollment	2,768,252
Total Assigned Fund Balance	\$8,002,652

Recommended Action: Approve the audited financial statements for the fiscal year ending June 30, 2023. Further, approve the June 30, 2023 assigned fund balance in the amount of \$8,002,652 to be used for the specific purposes noted above.

Motion by: _____

ROLL CALL

Passed:

Second by: _____

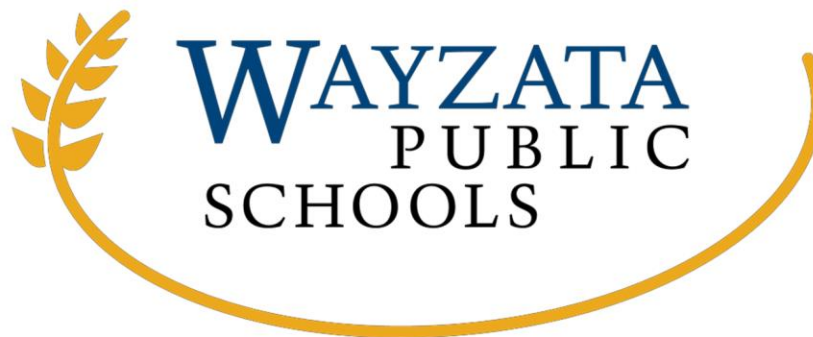
Failed:

Abstentions:

**Independent School District No. 284
Wayzata Public Schools
Wayzata, Minnesota**

**Annual Comprehensive Financial Report
For the Fiscal Year Ended
June 30, 2023**

**Prepared by the
Department of Finance and Business Services**



Excellence. For each and every student.

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2023

INDEPENDENT SCHOOL DISTRICT NO. 284
WAYZATA, MINNESOTA

16000 41st Avenue N.
Plymouth, MN 55446

Prepared by the
Department of Finance and Business Services

DeeDee Kahring • Executive Director of Finance and Operations

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INDEPENDENT SCHOOL DISTRICT NO. 284

Table of Contents

	Page
SECTION I – INTRODUCTORY SECTION	
Letter of Transmittal	i–v
Organizational Chart	vi
School Board and Administration	vii
ASBO Certificate of Excellence in Financial Reporting	viii
SECTION II – FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	
	1–4
MANAGEMENT’S DISCUSSION AND ANALYSIS	
	5–16
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18–19
Fund Financial Statements	
Governmental Funds	
Balance Sheet	20–21
Reconciliation of the Balance Sheet to the Statement of Net Position	22
Statement of Revenue, Expenditures, and Changes in Fund Balances	23–24
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	25
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	26
Internal Service Funds	
Statement of Net Position	27
Statement of Revenue, Expenses, and Changes in Net Position	28
Statement of Cash Flows	29
Fiduciary Funds	
Statement of Fiduciary Net Position	30
Statement of Changes in Fiduciary Net Position	30
Notes to Basic Financial Statements	31–70

INDEPENDENT SCHOOL DISTRICT NO. 284

Table of Contents (continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District’s and Nonemployer Proportionate Share of Net Pension Liability	71
Schedule of District Contributions	71
Teachers Retirement Association Pension Benefits Plan	
Schedule of District’s and Nonemployer Proportionate Share of Net Pension Liability	72
Schedule of District Contributions	72
Defined Benefit Pension Plan	
Schedule of Changes in the District’s Total Pension Liability and Related Ratios	73
Other Post-Employment Benefits Plan	
Schedule of Changes in the District’s Net OPEB Liability and Related Ratios	74
Schedule of Investment Returns	75
Notes to Required Supplementary Information	76–85
SUPPLEMENTAL INFORMATION	
Governmental Funds	
Nonmajor Governmental Funds	
Combining Balance Sheet	86
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	87
General Fund	
Comparative Balance Sheet	88
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	89–91
Food Service Special Revenue Fund	
Comparative Balance Sheet	92
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	93
Community Service Special Revenue Fund	
Comparative Balance Sheet	94
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	95
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	96
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	97
Debt Service Fund	
Comparative Balance Sheet	98
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	99
Internal Service Funds	
Combining Statement of Net Position	100
Combining Statement of Revenue, Expenses, and Changes in Net Position	101
Combining Statement of Cash Flows	102

INDEPENDENT SCHOOL DISTRICT NO. 284

Table of Contents (continued)

	Page
SECTION III – STATISTICAL SECTION (UNAUDITED)	
Net Position by Component	103–104
Changes in Net Position	105–106
Fund Balances of Governmental Funds	107–108
Changes in Fund Balances of Governmental Funds	109–110
Tax Capacities and Market Values	111
Property Tax Rates – Direct and Overlapping Governments	112–113
Principal Property Taxpayers	114
Property Tax Levies, Collections, and Receivables	115–116
Ratios of Outstanding Debt by Type	117
Ratio of Net General Obligation Bonded Debt to Tax Capacity and Net General Obligation Bonded Debt per Capita	118
Direct and Overlapping Debt	119
Legal Debt Margin Information	120–121
Demographic and Economic Statistics	122
Principal Employers	123
Employees by Classification	124–125
Operating Statistics	126
Building Information	127

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SECTION I

INTRODUCTORY SECTION

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District Administrative Offices
16000 41st Ave N | Plymouth, MN 55446
763-745-5000 | Fax: 763-745-5091 | www.wayzataschools.org

December 5, 2023

To: Citizens of the District
Board of Education
Dr. Chace B. Anderson, Superintendent of Schools

INTRODUCTION

We respectfully submit the Annual Comprehensive Financial Report (ACFR) of Independent School District No. 284, Wayzata, Minnesota (the District), for the fiscal year ended June 30, 2023. Responsibility for the entire financial report rests with district management. The report contains all funds of the District in conformity with accounting principles generally accepted in the United States of America for defining the reporting entity.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires that the District includes within its ACFR a management's discussion and analysis (MD&A) report, which allows the District to explain, in layman's terms, its financial position and results of operations for the past fiscal year.

The ACFR is presented in three primary sections as follows:

- Introductory Section
- Financial Section
- Statistical Section

The introductory section includes a list of principal officials, an organizational chart, awards and acknowledgements, and this transmittal letter. The financial section includes the basic financial statements, individual fund statements and related schedules, and required supplementary information. The independent auditor's report is also included in the financial section. Notes to the financial section are provided to enhance the reader's understanding of the District's accounting policies and procedures. The statistical section includes selected financial and general information presented on a multiyear comparative basis.

ECONOMIC CONDITION AND OUTLOOK

The District is a public educational system serving a 38 square-mile area located in the western portion of Hennepin County, Minnesota. The District is governed by its Board of Education (School Board), who are elected by voters residing within the District's boundaries. The District's boundaries encompass either the entire geographic area or portions of the communities of Corcoran, Maple Grove, Medicine Lake, Medina, Minnetonka, Orono, Plymouth, and Wayzata.

For 2022–2023, district facilities included nine elementary schools, three middle schools, a senior high school, a transition school, a district administration building, a district meeting and training facility, an early learning center, a central services facility, and the District welcome center/warehouse.

Enrollment for the 2022–2023 school year was 12,245 pupils in adjusted average daily membership, which represents an increase of 404 students from the prior year. Demographic forecasts project an increase in enrollment for the next several years. Projected enrollment for the near future per an independent demographer hired by the District is:

<u>Fiscal Year</u>	<u>Enrollment</u>
2024	12,281
2025	12,511
2026	12,643

The tax base of the District increased 4.4 percent during the past year. The market value of all taxable property in the District in fiscal year 2023 was \$16,443,824,055, compared to \$15,755,769,997 in fiscal year 2022.

The net tax capacity of the District for fiscal year 2023 was \$182,970,236, an increase of 3.7 percent over the prior year value of \$176,520,258.

The state fiscal disparities law provides for the pooling of 40.0 percent of all new commercial/industrial property valuation added since 1971 in the seven-county Minneapolis-Saint Paul metropolitan area. The pooled valuation is redistributed among the taxing jurisdictions according to population and a ratio measuring relative fiscal capacity. Local tax rates reflect the net contribution/distribution of fiscal disparities valuation. The District has been a net contributor to the fiscal disparities pool in recent years. The District contributed \$24,126,014 in fiscal year 2023 and \$22,830,561 in fiscal year 2022.

FINANCIAL INFORMATION

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

The legal level of budgetary control is demonstrated through an annual budget adopted by the School Board for the General, Special Revenue, Capital Projects – Building Construction, and Debt Service Funds. The Finance and Business Services Department maintains budgetary control district-wide. The administration and School Board review financial reports on a monthly basis. Annually, the original budget is adopted by the School Board prior to the fiscal year beginning on July 1. The administration presents mid-year budget revision recommendations based upon audited results of the prior year, enrollment changes, the effects of changes to employment contracts, or other new information impacting revenues or expenditures. All revisions to the budget during the fiscal year are also adopted by the School Board.

Users of the District's financial statements are directed to the MD&A report for a more in depth look at the General Fund and other financial information.

DISTRICT FACILITIES

The District's educational facilities consist of 14 buildings originally constructed from 1949 to 2019. Each building has had numerous additions and improvements over the years. Despite the age of the facilities, all school buildings are maintained in a state of good repair, with building components modernized and updated on a systematic basis through the District's long-term facilities maintenance plan. Because of the continual improvement, all educational facilities will effectively serve district operations for many years. During fiscal year 2021, the District opened the Wayzata Early Learning School, an addition to the existing Oakwood Elementary building, and acquired a building and land that will serve as the District's Welcome Center. The total district square footage for educational facilities is 2,095,369. The District owns four additional buildings for administrative purposes.

LOOKING FORWARD

The District's commitment to fiscal responsibility has enabled the District to maintain positive fund balances in recent years. Currently, the General Fund has an unassigned fund balance (excluding restricted account deficits) of approximately \$13.1 million, which represents 6.8 percent of total General Fund expenditures, in line with the School Board policy minimum fund balance of 5.0–7.0 percent of expenditures. The District has an additional \$8.4 million of assigned fund balance for specific purposes.

In 2017, district voters approved an operating referendum to increase annual operating revenues, up to the maximum amount of \$2,000 per pupil plus inflation, expiring in fiscal year 2028. Voters also approved two capital projects levies to fund technology costs for existing technology infrastructure, as well as new services and equipment. The capital projects levies expire in fiscal years 2026 and 2030, respectively. In May of 2023, legislators provided school boards with the authority to renew a voter-approved operating referendum one time for a maximum of 10 years without voter approval.

An indicator of continued financial health is the tremendous level of new private investment within the District's boundaries. The City of Plymouth (the City) is the largest municipality within the District. The City's levy payable 2022 total estimated market value was \$14,374,021,800, an increase of \$520,688,800 from 2021. The increase in total market value between payable 2021 and payable 2022 was 3.8 percent. The City's population increased 29.0 percent from 1990 to 2000; 7.0 percent from 2000 to 2010; and 13.0 percent from 2010 to 2019. As of 2022, the population is 80,762.

The state's support in the current economic environment, combined with additional local property tax support approved by residents of the District means the District's financial outlook is stable. The District maintained similar staff ratios and programs for fiscal year 2023 that support the District's operational and financial requirements as prescribed by the District's strategic plan.

Below are some facts about the 2023–2024 budget:

- Due to the COVID-19 pandemic, the District experienced a decrease in enrollment in fiscal years 2020–2021 and 2021–2022, but realized an increase in the 2022–2023 enrollment.
- Based on a December 2022 Demographic Study, the District expects the enrollment growth to continue. In fiscal year 2023–2024 district administration projected enrollment at 12,281.
- To maintain an unassigned fund balance within the School Board's parameters of 5.0–7.0 percent, the District implemented cost containment measures of approximately \$5.6 million.

Revenues:

- General Fund revenue is projected to increase by approximately \$8.0 million to \$205.6 million.
- The basic per pupil funding amount from the state is \$7,138 for fiscal year 2024, an increase of 4.0 percent.
- The voter-approved referendum levy is approximately \$2,073 per pupil unit.
- Effective fiscal year 2023–2024, new legislation provides improvement to the Special Education Cross-subsidy reimbursement rate. The new legislation increases the cross-subsidy aid factor to 44.0 percent in fiscal years 2024 through 2026 and 50.0 percent in fiscal year 2027 and later. The District will continue to use its General Fund resources in order to fully fund the required portion of the costs that are not reimbursed by either the state and federal government.

Expenditures:

- General Fund expenditures are expected to be \$202.7 million that include cost containment measures as noted above.
- The capital projects (technology) levy will increase from \$8.8 million to \$9.2 million.
- District salaries are anticipated to increase approximately 2.0 to 3.0 percent.
- Health insurance premiums are expected to increase by 7.0 percent. Dental insurance premiums are expected to increase by 3.0 percent.
- District transportation costs are estimated to increase by 7.0 percent.

Construction Projects:

- The District continues to access long-term facilities maintenance pay-as-you-go district levy dollars to make improvements in the areas of deferred maintenance and health and safety. The project costs of approximately \$8–\$12 million per year are utilized for roof repairs, paving projects, boiler and chiller replacements, windows, doors, painting, flooring, and a variety of other deferred maintenance projects.

OTHER INFORMATION

State law requires an annual audit by independent certified public accountants. The accounting firm of Malloy, Montague, Karnowski, Radosevich & Co. P.A. was selected by the School Board to conduct the annual audit for the fiscal year ended June 30, 2023. In addition to meeting the requirements set forth by state law, the audit also was designed to meet the requirements of the federal Single Audit Act as amended in 1996, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The independent auditor's report on the financial statements is included in the financial section of this report. The independent auditor's reports related specifically to the single audit are issued as a separate report, which is available from the District upon request.

This report has been prepared following guidelines recommended by the Association of School Business Officials (ASBO) International and its Certificate of Excellence in Financial Reporting program. Achieving recognition by this program is a clear indication of the District's establishment of high standards in financial reporting and accountability. The District was awarded the ASBO International Certificate of Excellence in Financial Reporting for its 2022 ACFR, the District's 39th consecutive year receiving the award. We believe our current report continues to conform to ASBO International's Certificate of Excellence program requirements.

The District's continued commitment to excellent financial stewardship and robust local tax base has resulted in Moody's Investor Services reaffirming the District's Aaa credit rating, which is the highest rating possible. Fewer than 100 public K-12 school districts across the country hold a Aaa rating, underscoring the significance of the achievement.

We acknowledge the efforts of the entire accounting staff in providing complete and accurate data for the fiscal year 2023 ACFR. Credit is also due to the School Board for its governance and unflinching support of maintaining the highest standards of stewardship of the District's finances.

Respectfully submitted,

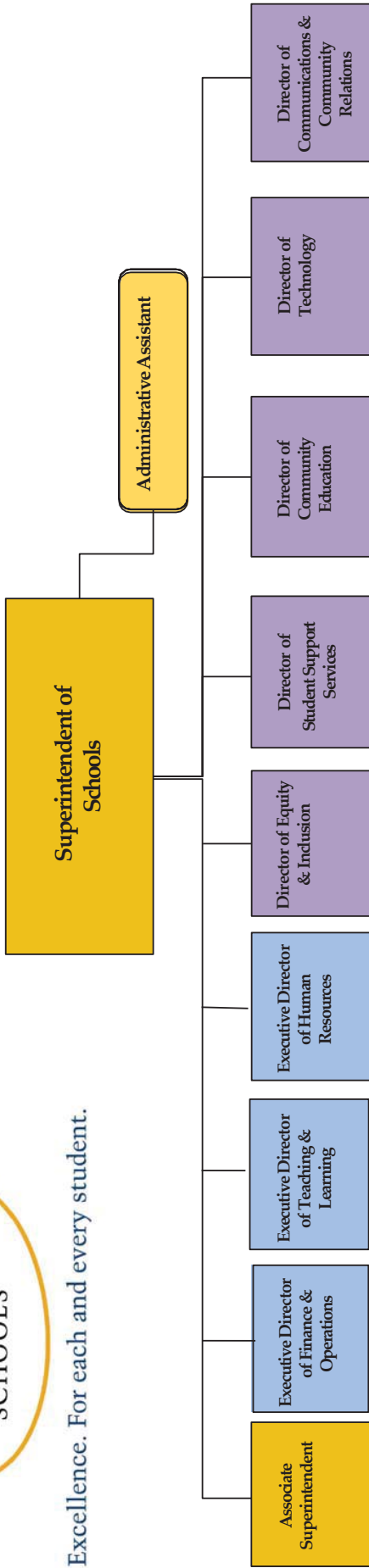


DeeDee Kahring
Executive Director of Finance and Operations



Excellence. For each and every student.

Wayzata Leadership Organizational Chart 2022-2023



INDEPENDENT SCHOOL DISTRICT NO. 284

School Board and Administration
Year Ended June 30, 2023

SCHOOL BOARD

	<u>Board Position</u>
Ms. Sarah Johansen	Chairperson
Dr. Linda A. Cohen	Vice Chairperson
Ms. Cheryl Polzin	Treasurer
Ms. Bonita Lucky	Clerk
Ms. Heidi Kader	Director
Ms. Sheila Prior	Director
Dr. Milind Sohoni	Director

ADMINISTRATION

Dr. Chace B. Anderson	Superintendent
Dr. Nathan Flansburg	Associate Superintendent
Ms. DeeDee Kahring	Executive Director of Finance and Operations
Ms. Dana Miller	Executive Director of Teaching and Learning
Ms. Stacie Vos	Executive Director of Human Resources



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

**Independent School District 284 -
Wayzata Public Schools**

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.**

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



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

**John W. Hutchison
President**

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

**Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director**

SECTION II
FINANCIAL SECTION

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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. 284
Wayzata, Minnesota

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 284 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 of the notes to basic financial statements, in fiscal 2023, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

(continued)

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTAL INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 5, 2022. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
December 5, 2023

INDEPENDENT SCHOOL DISTRICT NO. 284

Management's Discussion and Analysis Year Ended June 30, 2023

This section of Independent School District No. 284's (the District) Annual Comprehensive Financial Report (ACFR) presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the other components of the District's ACFR.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2023 by \$54,389,210 (net position deficit). The District's total net position increased by \$32,931,847 during the fiscal year ended June 30, 2023.
- Government-wide revenues totaled \$236,227,282 and were \$32,931,847 more than expenses of \$203,295,435.
- The District implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. This change is further described in Note 1 of the notes to basic financial statements.
- The General Fund's total fund balance (under the governmental fund presentation) increased \$5,880,190 from the prior year, compared to a decrease of \$6,566,962 planned in the budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the ACFR consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplemental information consisting of combining and individual fund financial statements and schedules.

The following explains the two types of statements included in the basic financial statements:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information about the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, except for the fiduciary fund. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report the District's *net position* and how it has changed. Net position—the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are all shown in one category titled "governmental activities." These activities, including regular and special education instruction, transportation, administration, food services, and community education, are primarily financed with state aids and property taxes.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or major funds, rather than the District as a whole. Funds (Food Service Special Revenue and Community Service Special Revenue) that do not meet the threshold to be classified as major funds are called nonmajor funds. Detailed financial information for nonmajor funds can be found in the supplemental information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota schools, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with statutory requirements and accounting principles generally accepted in the United States of America. Some funds are required by state law and by bond covenants. The District can establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District maintains the following kinds of funds:

Governmental Funds – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

Proprietary Funds – The District maintains one type of proprietary fund. The internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the self-insurance activities of the District employees' medical and dental claims, various early retirement benefit packages for employee groups, and various other employee benefits. These services have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to other organizations. 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

Table 1 is a summarized view of the District's Statement of Net Position:

	2023	2022
Assets		
Current and other assets	\$ 157,653,779	\$ 149,462,150
Capital assets, net of depreciation/amortization	250,519,688	257,813,739
Total assets	\$ 408,173,467	\$ 407,275,889
Deferred outflows of resources		
Deferred charge on refunding	\$ 6,406,374	\$ 6,899,172
Pension plan deferments	46,751,258	53,449,430
OPEB plan deferments	4,632,480	5,466,946
Total deferred outflows of resources	\$ 57,790,112	\$ 65,815,548
Liabilities		
Current and other liabilities	\$ 12,626,125	\$ 12,090,538
Long-term liabilities, including due within one year	387,941,781	341,414,338
Total liabilities	\$ 400,567,906	\$ 353,504,876
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 83,873,177	\$ 81,378,668
Lease revenue for subsequent year	573,201	663,014
Pension plan deferments	23,733,679	115,933,572
OPEB plan deferments	11,604,826	8,932,364
Total deferred inflows of resources	\$ 119,784,883	\$ 206,907,618
Net position		
Net investment in capital assets	\$ 36,667,330	\$ 33,227,426
Restricted	25,400,096	11,224,124
Unrestricted	(116,456,636)	(131,772,607)
Total net position	\$ (54,389,210)	\$ (87,321,057)

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 and amortization estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. Another major factor in determining net position as compared to fund balances are the long-term liabilities for pension, other post-employment benefits (OPEB), and severance benefits, which are not reported in the governmental funds.

The District's increase in net investment in capital assets is due mostly to the relationship between the rate at which the District's capital assets are being added, 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 District's increase in net position restricted for capital asset acquisition, debt service, food service, community service, and other state funding restrictions contributed to the change in the restricted portion of net position. The change in the District's share of the state-wide Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position.

Table 2 presents a summarized version of the District’s Statement of Activities:

	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues		
Charges for services	\$ 18,311,783	\$ 13,757,948
Operating grants and contributions	24,542,184	30,187,591
Capital grants and contributions	1,200,886	1,171,004
General revenues		
Property taxes	86,047,771	84,900,336
General grants and aids	99,864,411	94,871,042
Investment earnings	3,682,259	2,150,794
Other	2,577,988	2,902,407
Total revenues	<u>236,227,282</u>	<u>229,941,122</u>
Expenses		
Administration	5,747,682	5,580,376
District support services	6,294,468	6,003,506
Elementary and secondary regular instruction	76,223,157	87,857,642
Vocational education instruction	2,759,344	3,731,676
Special education instruction	21,371,825	21,614,577
Instructional support services	17,420,412	18,462,776
Pupil support services	18,480,033	17,624,546
Sites and buildings	28,343,784	25,596,931
Fiscal and other fixed cost programs	867,690	895,025
Food service	7,732,984	8,047,821
Community service	12,046,032	10,984,506
Interest and fiscal charges on debt	6,008,024	4,683,351
Total expenses	<u>203,295,435</u>	<u>211,082,733</u>
Change in net position	32,931,847	18,858,389
Net position – beginning	<u>(87,321,057)</u>	<u>(106,179,446)</u>
Net position – ending	<u>\$ (54,389,210)</u>	<u>\$ (87,321,057)</u>

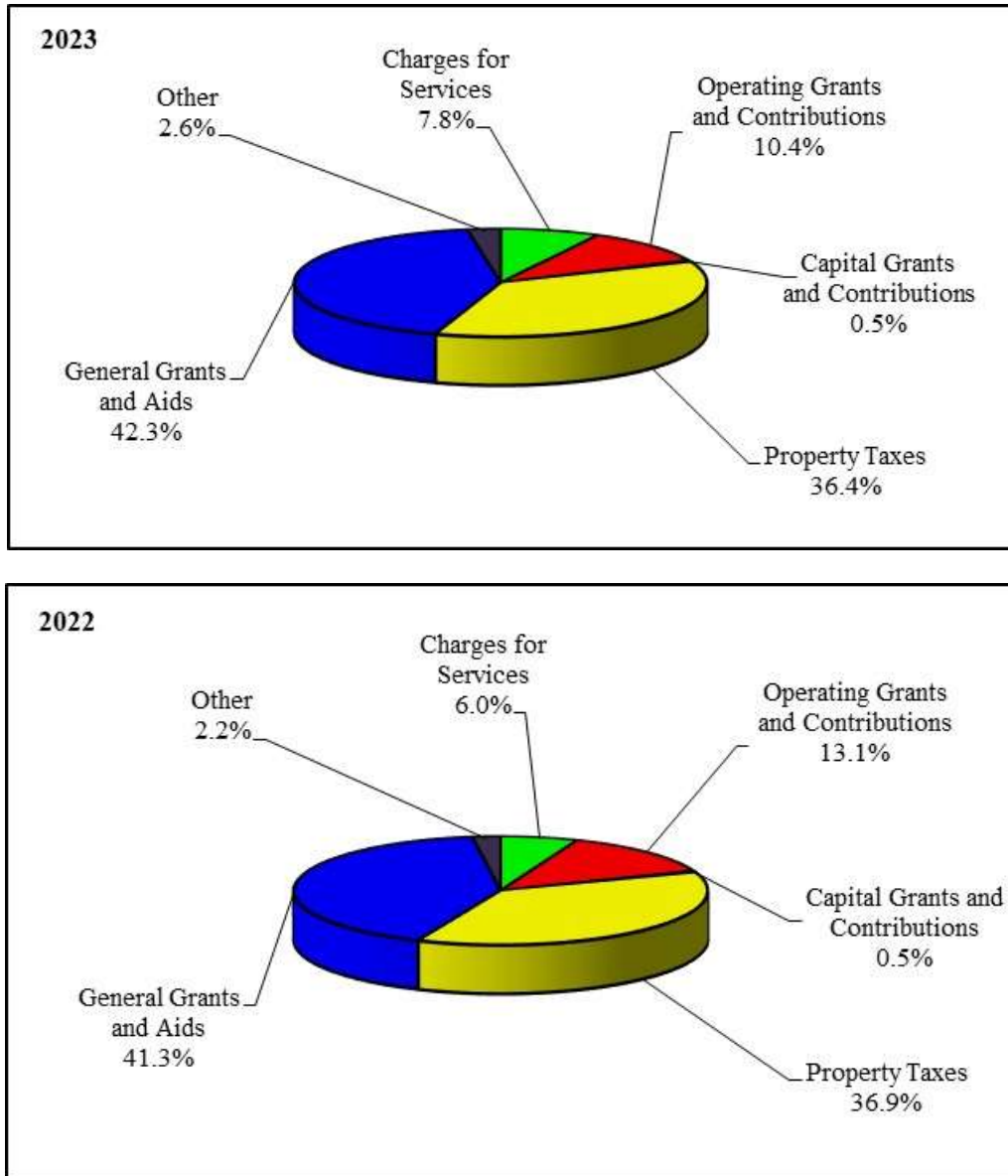
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Governmental activities revenues increased \$6,286,160 (2.7 percent) from the previous year. Charges for services increased \$4,553,835, mainly due to the District’s transition back to a traditional food service program, which was also the primary cause of a \$5,645,407 reduction in operating grants and contributions. The District operated a Seamless Summer Option Program in fiscal 2022, which provided federally funded free meals to all students at the highest available reimbursement rate. General grants and aids increased \$4,993,369, mainly due to an increase in state general education grants and aid. Investment earnings increased \$1,531,465, due to improved investment market performance and interest rates. Property tax revenue increased \$1,147,435, due to the increased levy in the current year.

Governmental activities expenses decreased \$7,787,298 (3.7 percent) from last year, mainly due to changes in state-wide pension plans offset by inflationary increases.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2023 and 2022

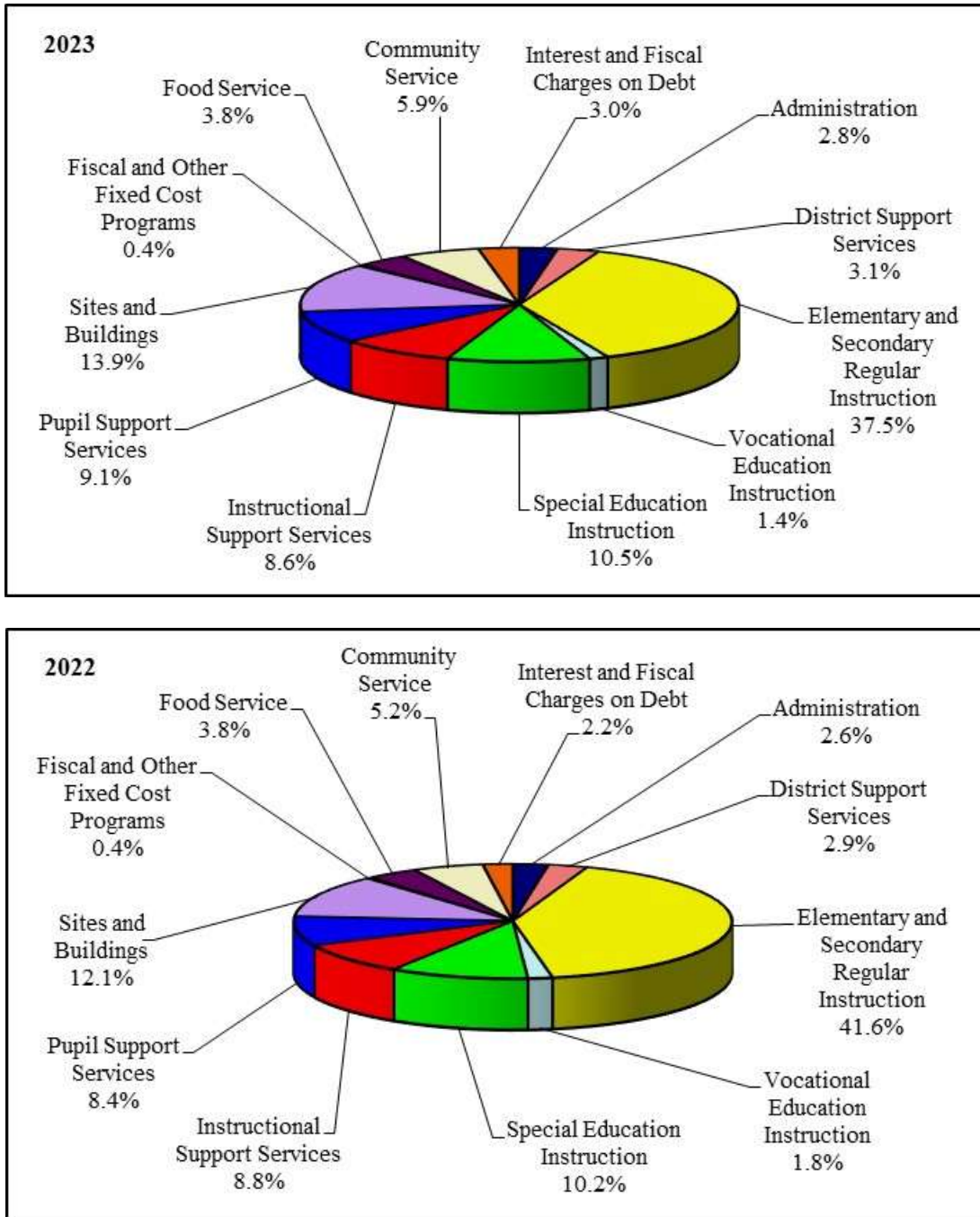


The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants.

Property taxes are generally the next largest source of funding. The level of revenue property tax sources provide is not only dependent on district taxpayers by way of operating and building referenda, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

Figure B shows further analysis of these expense functions:

Figure B – Expenses for Fiscal Years 2023 and 2022



The District's expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District. The shift in expenses between programs and the decrease in elementary and secondary regular instruction, when compared to prior year, was largely due to changes in the TRA state-wide pension plan obligations.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District is also reflected in its governmental funds. Table 3 shows the change in total fund balances of each of the District's governmental funds:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Major funds			
General	\$ 40,953,327	\$ 35,073,137	\$ 5,880,190
Capital Projects – Building Construction	8,017,315	9,432,482	(1,415,167)
Debt Service	3,836,342	3,079,092	757,250
Nonmajor funds			
Food Service Special Revenue	1,577,572	1,303,099	274,473
Community Service Special Revenue	<u>2,816,176</u>	<u>1,103,117</u>	<u>1,713,059</u>
 Total governmental funds	 <u>\$ 57,200,732</u>	 <u>\$ 49,990,927</u>	 <u>\$ 7,209,805</u>

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use, as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2023, the District's governmental funds reported combined fund balances of \$57,200,732, an increase of \$7,209,805 from the prior year. Approximately 22.9 percent of this amount (\$13,079,093) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either 1) not in spendable form (\$393,892), 2) restricted for particular purposes (\$35,725,095), or 3) assigned for particular purposes (\$8,002,652).

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the amendments to the General Fund budget:

Table 4 General Fund Budget				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenue and other financing sources	<u>\$ 193,740,138</u>	<u>\$ 195,478,437</u>	<u>\$ 1,738,299</u>	<u>0.9%</u>
Expenditures	<u>\$ 197,102,838</u>	<u>\$ 202,045,399</u>	<u>\$ 4,942,561</u>	<u>2.5%</u>

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended the budget for known significant changes in circumstances such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

Table 5 General Fund Operating Results					
	<u>2023 Actual</u>	<u>Over (Under) Final Budget</u>		<u>Over (Under) Prior Year</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Revenue and other financing sources	\$ 198,429,841	\$ 2,951,404	1.5%	\$ 4,579,527	2.4%
Expenditures and other financing uses	<u>192,549,651</u>	<u>(9,495,748)</u>	(4.7%)	<u>6,915,457</u>	3.7%
Net change in fund balances	<u>\$ 5,880,190</u>	<u>\$ 12,447,152</u>		<u>\$ (2,335,930)</u>	

The fund balance of the General Fund increased \$5,880,190, compared to a planned decrease of \$6,566,962 approved in the final budget.

General Fund revenues and other financing sources for 2023 increased \$4,579,527, or 2.4 percent, compared to the prior year. This was \$2,951,404, or 1.5 percent, more than the budget. The largest variance to budget was in federal sources, state sources, other local sources, and investment earnings. State sources were \$1,846,792 over budget, mainly in special education. Other local sources were \$1,537,604 over budget, due to the District budgeting conservatively for Local Collaborative Time Study revenues and activity fees. Investment earnings were also over budget, due to positive investment market performance. These favorable budget variances were offset by federal sources, which were \$2,120,680 under budget, due to the District spending less than anticipated. The overall revenue increase from the prior year was mainly due to an increase in general education revenue with an increase in enrollment and funding improvements. Investment earnings also increased from the prior year as noted above. These increases were offset by the decrease in federal sources with less spending in pandemic-related grants.

Total General Fund expenditures and other financing uses for 2023 increased \$6,915,457, or 3.7 percent, from the prior year, and were \$9,495,748, or 4.7 percent, under budget. The budget variance was spread across several programs and object categories of the General Fund. Sites and buildings expenditures were \$7,525,165 under budget, due to the timing of projects. District support services expenditures were \$1,060,204 under budget, due to supplies, materials, and capital purchases being less than anticipated. The increase from the prior year was mainly for salaries and benefits, due to contractual wage and benefit increases, increased transportation costs in pupil support services, and the timing of anticipated long-term facilities maintenance projects.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

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. Fund balance decreased \$1,415,167, as the District spent down proceeds from bonds issued in a prior year. At June 30, 2023, the District had a fund balance of \$8,017,315, which is restricted for various capital projects.

Debt Service Fund

The Debt Service Fund revenues exceeded expenditures by \$757,250 in the current year. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The remaining fund balance of \$3,836,342 at June 30, 2023 is available for meeting future debt service obligations.

Other Governmental Funds

The Food Service Special Revenue Fund ended the year with revenues and other financing sources exceeding expenditures, increasing equity by \$274,473, compared to a planned fund balance increase of \$268,446. Revenues significantly decreased from the prior year total, due to the change in food service programs, which also resulted in the shift from federal revenues to revenue from meal sales, as previously discussed. Revenues were over budget by \$195,099, due to the District budgeting conservatively in federal sources. Expenditures exceeded budget by \$237,432, mainly in supplies and materials.

The Community Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by \$1,713,059, compared to a planned fund balance increase of \$635,226. Revenues were over budget by \$831,589, mainly in state sources and other local sources. Expenditures were under budget by \$246,244, mainly in salaries and employee benefits.

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds. These funds are used to account for the District's self-insured medical and dental insurance activity, various early retirement benefit packages for employee groups, and other employee benefits.

Operating revenues for the internal service funds, consisting of charges to the District's governmental funds, for fiscal 2023 totaled \$22,453,455, an increase from the fiscal year 2022 operating revenue level of \$20,603,874. Operating expenses, consisting of health claims, dental claims, and various employee benefits totaled \$23,645,590, which represents an increase from fiscal year 2022 operating expenses of \$23,247,863. Nonoperating revenues, consisting of investment earnings, totaled \$801,184, which is an increase from the fiscal year 2022 amount of \$476,794. The net position balance for all internal service funds as of June 30, 2023 was \$199,998, which is a decrease of \$1,013,913 from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation/amortization expense for fiscal years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Land	\$ 34,135,187	\$ 33,685,187	\$ 450,000
Construction in progress	739,263	3,493,058	(2,753,795)
Land improvements	10,221,605	9,687,055	534,550
Buildings and improvements	350,766,145	346,948,671	3,817,474
Buildings and improvements – leased	815,933	815,933	–
Equipment and transportation vehicles	15,306,066	15,042,634	263,432
Food service equipment	1,442,895	1,280,350	162,545
Technology subscriptions	398,925	–	398,925
Less accumulated depreciation/amortization	<u>(163,306,331)</u>	<u>(153,139,149)</u>	<u>(10,167,182)</u>
Total	<u>\$ 250,519,688</u>	<u>\$ 257,813,739</u>	<u>\$ (7,294,051)</u>
Depreciation/amortization expense	<u>\$ 10,167,182</u>	<u>\$ 9,907,683</u>	<u>\$ 259,499</u>

By the end of 2023, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2023, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page.

The District defines capital assets as those with an initial, individual cost of \$5,000 or more for equipment and \$20,000 or more for construction and improvements, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities with changes from the prior year:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
General obligation bonds payable	\$ 195,640,000	\$ 205,420,000	\$ (9,780,000)
Certificates of participation payable	18,860,000	20,180,000	(1,320,000)
Unamortized premium	8,357,439	9,277,034	(919,595)
Finance purchase payable	6,150,648	7,305,616	(1,154,968)
Lease liability	550,957	686,185	(135,228)
Technology subscription liability	255,313	-	255,313
Net/total pension liability	142,925,135	79,936,560	62,988,575
Net OPEB liability	12,390,513	15,065,388	(2,674,875)
Severance benefits payable	1,923,623	2,671,914	(748,291)
Compensated absences payable	888,153	871,641	16,512
Total	<u>\$ 387,941,781</u>	<u>\$ 341,414,338</u>	<u>\$ 46,527,443</u>

The change in general obligation bonds payable, certificates of participation payable, finance purchase payable, and lease liability are primarily due to the scheduled principal payments offset by the issuance of a finance purchase for technology in the current year. The District reported a liability with a new technology subscription liability agreement, accounting for the change in this category, in accordance with SBITAs guidance implemented in the current year.

The difference in the net/total pension liability reflects the change in the District's proportionate share of the PERA and the TRA state-wide pension obligations.

The decrease in the net OPEB liability is largely due to expected and actual OPEB trust investment results in the current year.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District's corporate limits (see Table 8). The District's outstanding net general obligation debt was \$200,161,097 at June 30, 2023, or about 8.0 percent, of the limit.

District's market value	\$ 16,443,824,055
Limit rate	<u>15.0%</u>
Legal debt limit	<u>\$ 2,466,573,608</u>

Additional details of the District's long-term debt liabilities can be found in the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$275, or 4.00 percent, per pupil to the basic general education funding formula for fiscal year 2024, and an additional \$143, or 2.00 percent, per pupil to the formula for fiscal year 2025.

The amount of funding a district receives is also dependent on the number of students it serves, meaning attracting and retaining students is critical to the District's financial well-being.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office, Independent School District No. 284, District Administrative Office, 16000 41st Avenue North, Plymouth, Minnesota 55446.

BASIC FINANCIAL STATEMENTS

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INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Net Position
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	\$ 92,931,800	\$ 91,356,670
Cash and investments held by trustee	491,680	99,510
Receivables		
Current taxes	43,699,563	42,438,056
Delinquent taxes	608,772	612,342
Accounts and interest receivable	404,553	651,986
Due from other governmental units	16,956,693	11,930,497
Due from post-employment benefits trust	1,593,625	1,500,000
Lease	573,201	663,014
Inventory	327,662	194,748
Prepaid items	66,230	15,327
Capital assets		
Not depreciated/amortized	34,874,450	37,178,245
Depreciated, net of accumulated depreciation/amortization	215,645,238	220,635,494
Total capital assets, net of accumulated depreciation and amortization	<u>250,519,688</u>	<u>257,813,739</u>
Total assets	<u>408,173,467</u>	<u>407,275,889</u>
Deferred outflows of resources		
Deferred charge on refunding	6,406,374	6,899,172
Pension plan deferments	46,751,258	53,449,430
OPEB plan deferments	4,632,480	5,466,946
Total deferred outflows of resources	<u>57,790,112</u>	<u>65,815,548</u>
Total assets and deferred outflows of resources	<u>\$ 465,963,579</u>	<u>\$ 473,091,437</u>
Liabilities		
Salaries payable	\$ 592,076	\$ 607,261
Accounts and contracts payable	5,959,613	4,416,762
Accrued interest payable	2,516,938	2,708,110
Due to other governmental units	629,352	875,141
Unearned revenue	1,652,864	1,479,485
Claims incurred, but not reported	1,275,282	2,003,779
Long-term liabilities		
Due within one year	16,428,428	14,300,014
Due in more than one year	371,513,353	327,114,324
Total long-term liabilities	<u>387,941,781</u>	<u>341,414,338</u>
Total liabilities	<u>400,567,906</u>	<u>353,504,876</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	83,873,177	81,378,668
Lease revenue for subsequent years	573,201	663,014
Pension plan deferments	23,733,679	115,933,572
OPEB plan deferments	11,604,826	8,932,364
Total deferred inflows of resources	<u>119,784,883</u>	<u>206,907,618</u>
Net position		
Net investment in capital assets	36,667,330	33,227,426
Restricted for		
Capital asset acquisition	19,182,792	8,150,130
Debt service	1,408,626	459,910
Food service	1,563,550	1,289,389
Community service	2,752,700	961,447
Other purposes (state funding restrictions)	492,428	363,248
Unrestricted	(116,456,636)	(131,772,607)
Total net position	<u>(54,389,210)</u>	<u>(87,321,057)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 465,963,579</u>	<u>\$ 473,091,437</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Activities
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

2023				
Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Administration	\$ 5,747,682	\$ 14,112	\$ -	\$ -
District support services	6,294,468	-	-	201,834
Elementary and secondary regular instruction	76,223,157	1,661,240	2,668,748	499,203
Vocational education instruction	2,759,344	-	78,328	-
Special education instruction	21,371,825	597,917	16,860,333	4,632
Instructional support services	17,420,412	17,656	-	-
Pupil support services	18,480,033	230,392	601,728	-
Sites and buildings	28,343,784	685,254	-	495,217
Fiscal and other fixed cost programs	867,690	-	-	-
Food service	7,732,984	5,069,270	2,875,837	-
Community service	12,046,032	10,035,942	1,457,210	-
Interest and fiscal charges	6,008,024	-	-	-
Total governmental activities	<u>\$ 203,295,435</u>	<u>\$ 18,311,783</u>	<u>\$ 24,542,184</u>	<u>\$ 1,200,886</u>
		General revenue		
		Taxes		
		Property taxes, levied for general purposes		
		Property taxes, levied for community service		
		Property taxes, levied for debt service		
		General grants and aids		
		Other general revenues		
		Investment earnings		
		Total general revenues		
		Change in net position		
		Net position – beginning		
		Net position – ending		

	2022
Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
Governmental Activities	Governmental Activities
\$ (5,733,570)	\$ (5,570,794)
(6,092,634)	(5,929,595)
(71,393,966)	(82,732,533)
(2,681,016)	(3,051,279)
(3,908,943)	(4,595,546)
(17,402,756)	(18,448,489)
(17,647,913)	(16,705,873)
(27,163,313)	(24,814,735)
(867,690)	(895,025)
212,123	1,548,541
(552,880)	(87,511)
<u>(6,008,024)</u>	<u>(4,683,351)</u>
(159,240,582)	(165,966,190)
67,527,408	67,563,040
2,094,077	2,186,740
16,426,286	15,150,556
99,864,411	94,871,042
2,577,988	2,902,407
3,682,259	2,150,794
<u>192,172,429</u>	<u>184,824,579</u>
32,931,847	18,858,389
<u>(87,321,057)</u>	<u>(106,179,446)</u>
<u>\$ (54,389,210)</u>	<u>\$ (87,321,057)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Balance Sheet
 Governmental Funds
 as of June 30, 2023
 (With Partial Comparative Information as of June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	\$ 55,515,238	\$ 8,050,285	\$ 11,858,668
Cash and investments held by trustee	462,000	29,680	–
Receivables			
Current taxes	34,709,711	–	7,921,295
Delinquent taxes	480,307	–	114,123
Accounts and interest	332,025	2,398	–
Due from other governmental units	16,720,080	–	1,058
Due from other funds	7,499,036	–	–
Lease	573,201	–	–
Inventory	130,132	–	–
Prepaid items	66,230	–	–
	<u>\$ 116,487,960</u>	<u>\$ 8,082,363</u>	<u>\$ 19,895,144</u>
Liabilities			
Salaries payable	\$ 315,278	\$ –	\$ –
Accounts and contracts payable	5,613,297	65,048	–
Due to other governmental units	629,352	–	–
Due to other funds	1,732,838	–	–
Unearned revenue	530,241	–	–
Total liabilities	<u>8,821,006</u>	<u>65,048</u>	<u>–</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	65,749,344	–	15,969,580
Lease revenue for subsequent years	573,201	–	–
Unavailable revenue – delinquent taxes	391,082	–	89,222
Total deferred inflows of resources	<u>66,713,627</u>	<u>–</u>	<u>16,058,802</u>
Fund balances			
Nonspendable	196,362	–	–
Restricted	19,675,220	8,017,315	3,836,342
Assigned	8,002,652	–	–
Unassigned	13,079,093	–	–
Total fund balances	<u>40,953,327</u>	<u>8,017,315</u>	<u>3,836,342</u>
	<u>\$ 116,487,960</u>	<u>\$ 8,082,363</u>	<u>\$ 19,895,144</u>
Total liabilities, deferred inflows of resources, and fund balances			

Nonmajor Funds	Total Governmental Funds	
	2023	2022
\$ 6,638,125	\$ 82,062,316	\$ 81,924,060
–	491,680	99,510
1,068,557	43,699,563	42,438,056
14,342	608,772	612,342
70,130	404,553	651,986
235,555	16,956,693	11,930,497
–	7,499,036	3,037,697
–	573,201	663,014
197,530	327,662	194,748
–	66,230	15,327
<u>\$ 8,224,239</u>	<u>\$ 152,689,706</u>	<u>\$ 141,567,237</u>
\$ 276,798	\$ 592,076	\$ 607,261
265,438	5,943,783	4,416,754
–	629,352	875,141
–	1,732,838	1,693,638
1,122,623	1,652,864	1,479,485
<u>1,664,859</u>	<u>10,550,913</u>	<u>9,072,279</u>
2,154,253	83,873,177	81,378,668
–	573,201	663,014
11,379	491,683	462,349
<u>2,165,632</u>	<u>84,938,061</u>	<u>82,504,031</u>
197,530	393,892	210,075
4,196,218	35,725,095	23,376,788
–	8,002,652	11,348,017
–	13,079,093	15,056,047
<u>4,393,748</u>	<u>57,200,732</u>	<u>49,990,927</u>
<u>\$ 8,224,239</u>	<u>\$ 152,689,706</u>	<u>\$ 141,567,237</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total fund balances – governmental funds	\$ 57,200,732	\$ 49,990,927
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	413,826,019	410,952,888
Accumulated depreciation/amortization	(163,306,331)	(153,139,149)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance.		
General obligation bonds payable	(195,640,000)	(205,420,000)
Certificates of participation payable	(18,860,000)	(20,180,000)
Unamortized premium	(8,357,439)	(9,277,034)
Finance purchase payable	(6,150,648)	(7,305,616)
Lease liability	(550,957)	(686,185)
Technology subscription liability	(255,313)	–
Net pension liability	(139,475,594)	(76,191,250)
Net OPEB liability	(12,390,513)	(15,065,388)
Compensated absences payable	(888,153)	(871,641)
Internal service funds are used to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	199,998	1,213,911
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.	(2,516,938)	(2,708,110)
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 – deferred charge on refunding	6,406,374	6,899,172
Deferred outflows of resources – pension plan deferments	46,372,069	53,171,587
Deferred outflows of resources – OPEB plan deferments	4,632,480	5,466,946
Deferred inflows of resources – pension plan deferments	(23,521,853)	(115,702,100)
Deferred inflows of resources – OPEB plan deferments	(11,604,826)	(8,932,364)
Deferred inflows of resources – delinquent property taxes	491,683	462,349
Total net position – governmental activities	<u>\$ (54,389,210)</u>	<u>\$ (87,321,057)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Revenue			
Local sources			
Property taxes	\$ 67,500,322	\$ –	\$ 16,425,992
Investment earnings	2,415,083	465,992	–
Other	5,727,947	25,393	–
State sources	115,837,133	–	10,583
Federal sources	4,762,760	–	–
Total revenue	<u>196,243,245</u>	<u>491,385</u>	<u>16,436,575</u>
Expenditures			
Current			
Administration	6,184,834	–	–
District support services	6,178,953	–	–
Elementary and secondary regular instruction	86,970,728	–	–
Vocational education instruction	3,300,153	–	–
Special education instruction	24,337,265	–	–
Instructional support services	18,432,426	–	–
Pupil support services	19,192,005	–	–
Sites and buildings	22,440,027	–	–
Fiscal and other fixed cost programs	867,690	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	1,906,552	–
Debt service			
Principal	3,918,902	–	9,780,000
Interest and fiscal charges	726,668	–	5,899,325
Total expenditures	<u>192,549,651</u>	<u>1,906,552</u>	<u>15,679,325</u>
Excess (deficiency) of revenue over expenditures	3,693,594	(1,415,167)	757,250
Other financing sources (uses)			
Bonds issued	–	–	–
Premium on debt issued	–	–	–
Finance purchase issued	1,181,850	–	–
Technology subscription issued	350,565	–	–
Bond refunding payments	–	–	–
Insurance recovery	31,219	–	–
Transfers in	622,962	–	–
Transfers (out)	–	–	–
Total other financing sources (uses)	<u>2,186,596</u>	<u>–</u>	<u>–</u>
Net change in fund balances	5,880,190	(1,415,167)	757,250
Fund balances			
Beginning of year	<u>35,073,137</u>	<u>9,432,482</u>	<u>3,079,092</u>
End of year	<u>\$ 40,953,327</u>	<u>\$ 8,017,315</u>	<u>\$ 3,836,342</u>

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2023	2022
\$ 2,092,123	\$ 86,018,437	\$ 84,873,103
–	2,881,075	1,674,000
15,105,212	20,858,552	16,450,029
1,344,675	117,192,391	111,439,713
2,988,372	7,751,132	15,439,120
<u>21,530,382</u>	<u>234,701,587</u>	<u>229,875,965</u>
–	6,184,834	5,483,945
–	6,178,953	5,935,170
–	86,970,728	84,858,958
–	3,300,153	3,796,628
–	24,337,265	22,174,862
–	18,432,426	18,826,900
–	19,192,005	17,625,696
–	22,440,027	20,344,916
–	867,690	895,025
7,610,322	7,610,322	8,086,232
11,767,021	11,767,021	11,107,228
197,111	2,103,663	5,195,897
16,756	13,715,658	13,954,352
–	6,625,993	6,546,015
<u>19,591,210</u>	<u>229,726,738</u>	<u>224,831,824</u>
1,939,172	4,974,849	5,044,141
–	–	132,865,000
–	–	4,923,285
–	1,181,850	2,251,230
48,360	398,925	–
–	–	(136,886,511)
–	31,219	210,326
–	622,962	–
–	–	(960,775)
<u>48,360</u>	<u>2,234,956</u>	<u>2,402,555</u>
1,987,532	7,209,805	7,446,696
<u>2,406,216</u>	<u>49,990,927</u>	<u>42,544,231</u>
<u>\$ 4,393,748</u>	<u>\$ 57,200,732</u>	<u>\$ 49,990,927</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2023

(With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total net change in fund balances – governmental funds	\$ 7,209,805	\$ 7,446,696
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation and amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	2,873,131	5,358,160
Depreciation/amortization expense	(10,167,182)	(9,907,683)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	–	(132,865,000)
Finance purchase payable	(1,181,850)	(2,251,230)
Technology subscription liability	(398,925)	–
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.		
	(1,013,913)	(1,206,420)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	9,780,000	138,160,000
Certificates of participation payable	1,320,000	1,280,000
Finance purchase payable	2,336,818	2,534,604
Lease liability	135,228	129,748
Technology subscription liability	143,612	–
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.		
	191,172	824,662
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.		
	919,595	(2,047,944)
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Net pension liability	(63,284,344)	47,797,495
Net OPEB liability	2,674,875	(8,144,154)
Compensated absences payable	(16,512)	141,839
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 – deferred charge on refunding	(492,798)	6,899,172
Deferred outflows of resources – pension plan deferments	(6,799,518)	(3,951,933)
Deferred outflows of resources – OPEB plan deferments	(834,466)	2,859,985
Deferred inflows of resources – pension plan deferments	92,180,247	(38,414,018)
Deferred inflows of resources – OPEB plan deferments	(2,672,462)	4,187,177
Deferred inflows of resources – delinquent property taxes	29,334	27,233
Change in net position – governmental activities	<u>\$ 32,931,847</u>	<u>\$ 18,858,389</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 67,597,463	\$ 67,732,463	\$ 67,500,322	\$ (232,141)
Investment earnings	1,500,000	1,500,000	2,415,083	915,083
Other	3,990,341	4,190,343	5,727,947	1,537,604
State sources	112,831,541	113,990,341	115,837,133	1,846,792
Federal sources	6,638,943	6,883,440	4,762,760	(2,120,680)
Total revenue	<u>192,558,288</u>	<u>194,296,587</u>	<u>196,243,245</u>	<u>1,946,658</u>
Expenditures				
Current				
Administration	5,406,341	6,037,412	6,184,834	147,422
District support services	6,353,283	7,239,157	6,178,953	(1,060,204)
Elementary and secondary regular instruction	86,617,935	87,919,448	86,970,728	(948,720)
Vocational education instruction	3,112,910	3,054,102	3,300,153	246,051
Special education instruction	23,173,796	24,184,693	24,337,265	152,572
Instructional support services	19,049,629	19,009,591	18,432,426	(577,165)
Pupil support services	18,750,814	19,087,914	19,192,005	104,091
Sites and buildings	29,233,240	29,965,192	22,440,027	(7,525,165)
Fiscal and other fixed cost programs	685,000	828,000	867,690	39,690
Debt service				
Principal	4,011,958	4,011,958	3,918,902	(93,056)
Interest and fiscal charges	707,932	707,932	726,668	18,736
Total expenditures	<u>197,102,838</u>	<u>202,045,399</u>	<u>192,549,651</u>	<u>(9,495,748)</u>
Excess (deficiency) of revenue over expenditures	(4,544,550)	(7,748,812)	3,693,594	11,442,406
Other financing sources				
Finance purchase issued	1,181,850	1,181,850	1,181,850	–
Technology subscription issued	–	–	350,565	350,565
Insurance recovery	–	–	31,219	31,219
Transfers in	–	–	622,962	622,962
Total other financing sources	<u>1,181,850</u>	<u>1,181,850</u>	<u>2,186,596</u>	<u>1,004,746</u>
Net change in fund balances	<u>\$ (3,362,700)</u>	<u>\$ (6,566,962)</u>	5,880,190	<u>\$ 12,447,152</u>
Fund balances				
Beginning of year			<u>35,073,137</u>	
End of year			<u>\$ 40,953,327</u>	

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Net Position
 Internal Service Funds
 as of June 30, 2023
 (With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Investments	\$ 10,869,484	\$ 9,432,610
Receivables		
Due from other funds	<u>1,732,838</u>	<u>3,086,403</u>
Total current assets	12,602,322	12,519,013
Deferred outflows of resources		
Pension plan deferments	379,189	277,843
Liabilities		
Current liabilities		
Accounts and contracts payable	15,830	8
Due to other funds	5,905,411	2,930,462
Claims incurred, but not reported	1,275,282	2,003,779
Severance benefits payable	318,643	250,277
Total pension liability	<u>633,347</u>	<u>—</u>
Total current liabilities	8,148,513	5,184,526
Long-term liabilities		
Severance benefits payable	1,604,980	2,421,637
Total pension liability	<u>2,816,194</u>	<u>3,745,310</u>
Total long-term liabilities	<u>4,421,174</u>	<u>6,166,947</u>
Total liabilities	12,569,687	11,351,473
Deferred inflows of resources		
Pension plan deferments	<u>211,826</u>	<u>231,472</u>
Net position		
Unrestricted	<u>\$ 199,998</u>	<u>\$ 1,213,911</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Revenue, Expenses, and Changes in Net Position
 Internal Service Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Operating revenue		
Charges for services	\$ 22,453,455	\$ 20,603,874
Operating expenses		
Dental benefit claims	1,525,481	1,528,928
Health benefit claims	21,712,975	20,726,414
Early retirement incentive and sick leave benefits	407,134	992,521
Total operating expenses	<u>23,645,590</u>	<u>23,247,863</u>
Operating income (loss)	(1,192,135)	(2,643,989)
Nonoperating revenue		
Investment earnings	<u>801,184</u>	<u>476,794</u>
Income (loss) before transfers	(390,951)	(2,167,195)
Transfers in	-	960,775
Transfers (out)	<u>(622,962)</u>	<u>-</u>
Change in net position	(1,013,913)	(1,206,420)
Net position		
Beginning of year	<u>1,213,911</u>	<u>2,420,331</u>
End of year	<u>\$ 199,998</u>	<u>\$ 1,213,911</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Cash Flows
 Internal Service Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Charges for services	\$ 22,414,255	\$ 20,626,284
Payments for health and dental claims	(23,951,131)	(22,267,184)
Payments for retirement benefits	<u>(1,572,186)</u>	<u>(1,223,599)</u>
Net cash flows from operating activities	(3,109,062)	(2,864,499)
Cash flows from noncapital financing activities		
Cash received from other funds	4,367,714	1,537,697
Purchase of investments	(635,690)	-
Transfers in	-	960,775
Transfers out	<u>(622,962)</u>	<u>-</u>
Net cash flows from noncapital financing activities	<u>3,109,062</u>	<u>2,498,472</u>
Net change in cash and cash equivalents	-	(366,027)
Cash and cash equivalents		
Beginning of year	<u>-</u>	<u>366,027</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (1,192,135)	\$ (2,643,989)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets		
Due from other funds	(39,200)	22,410
Deferred outflows of resources – pension plan deferments	(101,346)	63,376
Changes in liabilities and deferred inflows		
Accounts and contracts payable	15,822	(11,842)
Claims incurred, but not reported	(728,497)	-
Severance benefits payable	(748,291)	(76,627)
Total pension liability	(295,769)	(391,715)
Deferred inflows of resources – pension plan deferments	<u>(19,646)</u>	<u>173,888</u>
Net cash flows from operating activities	<u>\$ (3,109,062)</u>	<u>\$ (2,864,499)</u>
Noncash investing, capital, and financing activities		
Market value adjustment on investments in life insurance contracts	\$ 801,184	\$ 476,794

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Fiduciary Net Position
as of June 30, 2023

	Post-Employment Benefits Trust Fund
Assets	
Investments held by trustee, at fair value	
U.S. treasuries	\$ 2,441,025
Mutual funds	32,997,210
Total assets	<u>35,438,235</u>
Liabilities	
Current liabilities	
Due to district governmental funds	<u>1,593,625</u>
Net position	
Restricted for OPEB	<u>\$ 33,844,610</u>

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2023

	Post-Employment Benefits Trust Fund
Additions	
Investment earnings	
Total investment earnings	\$ 2,478,061
Less investment expense	99,818
Net investment earnings	<u>2,378,243</u>
Deductions	
Benefits to plan members	<u>1,593,625</u>
Change in net position	784,618
Net position	
Beginning of year	<u>33,059,992</u>
End of year	<u>\$ 33,844,610</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Basic Financial Statements
Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 284 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. A School Board elected by the voters of the District governs the District. The District’s financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The 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. Generally, the effect of material interfund activity has been removed from the government-wide financial statements. Transactions representing interfund services provided and used are not eliminated in the consolidation process to the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment 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 instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation and amortization expense are included as a direct expense in the functional areas that utilize the related capital assets. Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, 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.

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 funding formulas established by Minnesota Statutes. Proceeds of long-term debt and acquisitions under leases and subscription-based information technology arrangements (SBITAs) are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

Internal service funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental activities column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. 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 providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Post-Employment Benefits Trust Fund. 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.

Proprietary 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education (MDE). Each fund is accounted for as an independent entity. 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.

Capital Projects – Building Construction Fund – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or under the long-term facilities maintenance program.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of general obligation debt principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is primarily used to account for the District’s child nutrition program.

Community Service Special Revenue Fund – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

Internal Service Funds – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The District has established two internal service funds to account for the District’s liabilities for self-insured benefits and early retirement benefits.

Fiduciary Funds

Post-Employment Benefits Trust Fund – The Post-Employment Benefits Trust Fund is used to administer resources received and held by the District as the trustee for others. The Post-Employment Benefits Trust Fund includes assets held in an irrevocable trust to fund other post-employment benefits (OPEB) for eligible employees.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Expenditures in the Food Service Special Revenue and Debt Service Funds exceeded budgeted appropriations by \$237,432 and \$350, respectively, during the year ended June 30, 2023. Revenues in excess of budget, along with available fund balance, financed this variance.

F. 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 in the financial statements during the reporting period. Actual results could differ from those estimates.

G. Cash and Temporary Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the General Fund, Capital Projects – Building Construction Fund, and Debt Service Fund, this represents assets held in escrow for specific purposes. In the Post-Employment Benefits Trust Fund, this represents assets contributed to an irrevocable trust established to finance the District's liability for post-employment insurance benefits. Interest earned on these investments is allocated directly to the escrow accounts.

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 equivalent. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

Investments are generally stated at fair value, except for investments in external investment pools, which are stated at amortized cost, and investments in life insurance contracts, which are reported at the cash surrender value. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Receivables

When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are lease receivable and property taxes receivable.

At June 30, 2023, the District reported the following receivables due from other governmental units:

Due from the MDE	\$ 15,918,672
Due from other Minnesota school districts	120,693
Due from Hennepin County	736,015
Due from other local governments	<u>181,313</u>
Total due from other governmental units	<u>\$ 16,956,693</u>

I. 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.

J. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenditures/expenses at the time of consumption.

K. Property Taxes

The majority of the District's revenue in the General Fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the 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 \$4,226,386 of the property tax levy collectible in 2023 as revenue to the District in fiscal year 2022–2023. The remaining portion of the taxes collectible in 2023 is 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 that 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Subscription-Based Information Technology Arrangements (SBITAs)

A SBITA is a contract that conveys control of the right to use another party's information technology (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 SBITAs for education, evaluation tracking, and other purposes. Capital assets associated with SBITAs are presented separately from other capital assets in Note 4 and are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. When applicable, a subscription liability is reported in Note 5 to include the terms and related disclosures associated with any subscription liability.

M. Capital Assets

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Lease capital assets are recorded based on the measurement of payments applicable to the lease term. SBITA capital assets are recorded based on the measurement of any subscription liability plus the payments due to a SBITA vendor at the commencement of the subscription term, including any applicable initial implementation costs as defined in the standard. The District defines capital assets as those with an initial, individual cost of \$5,000 or more for equipment and \$20,000 or more for construction and improvements, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purpose 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 improvements and 5 to 15 years for equipment and vehicles. 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. SBITAs are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. Land and construction in progress are not depreciated.

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

N. Long-Term Obligations

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Employee Benefits

- 1. Compensated Absences** – Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation is accrued as it is earned in the government-wide financial statements.
- 2. Severance Benefits** – The District provides lump sum severance benefits to eligible employees in accordance with provisions in certain collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. Severance benefits are calculated by converting a portion of an eligible employee's unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary.

Severance payable is recorded as a liability in the government-wide financial statements, as it is earned and it becomes probable that it will vest at some point in the future. Severance pay is accrued in the governmental fund financial statements when the liability matures, due to employee termination.

- 3. Early Retirement Incentive** – The District provides early retirement incentive benefits to eligible employee groups in accordance with provisions in certain collectively bargained contracts based on years of service and/or minimum age requirements. No individual can receive benefits in excess of one year's salary. See the Defined Benefit Pension Plan – District note for further information.
- 4. Other Post-Employment Benefits (OPEB) Plan** – For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and certain investments that have a maturity at the time of purchase of one year or less, which may be reported at amortized cost. See the Other Post-Employment Benefits (OPEB) Plan note for further information.
- 5. State-Wide Pension Plans** – District employees participate in cost-sharing, multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA), to which the District contributes. See the Defined Benefit Pension Plans – State-Wide note for further information.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

P. Risk Management and Self-Insurance

1. **General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers’ compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District’s insurance coverage during the current year.
2. **Self-Insurance** – The District has established an Internal Service Fund 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 Fund provides coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

The District makes premium payments that include both employer and employee contributions to the Internal Service Fund 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 health 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 claim liabilities for the last two years were as follows:

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2022	\$ 2,003,779	\$ 22,255,342	\$ 22,255,342	\$ 2,003,779
2023	\$ 2,003,779	\$ 23,238,456	\$ 23,966,953	\$ 1,275,282

Q. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The District reports deferred outflows of resources related to the deferred charge on refunding in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, net collective difference between projected and actual investment earnings on pension and OPEB plan investments, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

Property taxes levied for subsequent years, which represents property taxes received or reported as a receivable before the period for which the taxes are levied, are reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied, and in the governmental fund financial statements during the year for which they are levied, if available.

The District reports deferred inflows of resources related to lease receivables, which requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

Unavailable revenue from property taxes arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available.

R. 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 inflows 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 its 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.”

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

S. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board policy, the District’s superintendent and executive director of finance and operations are authorized to establish assignments of fund balance.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to first use restricted resources, then use unrestricted resources as they are needed.

When committed, assigned, or unassigned resources are available for use, it is the District’s policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

T. 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 prior year, 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.

U. Change in Accounting Principle

During the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs). This statement provides guidance on the accounting and financial reporting for SBITAs for government end users. A SBITA is defined as a contract that conveys control of the right to use another party’s (a SBITA vendor’s) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. Certain amounts necessary to fully restate fiscal year 2022 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new GASB statement in the current year resulted in the District reporting new capital assets and long-term debt for technology subscriptions, but did not change beginning net position in the government-wide financial statements in the current year. See Notes 4 and 5 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	\$ 834,895
Investments	<u>128,026,820</u>
Total	<u>\$ 128,861,715</u>

Cash and investments are presented in the financial statements as follows:

Statement of Net Position	
Cash and temporary investments	\$ 92,931,800
Cash and investments held by trustee	491,680
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	<u>35,438,235</u>
Total	<u>\$ 128,861,715</u>

B. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District’s deposit policies do not further limit depository choices.

At year-end, the carrying amount of the District’s deposits was \$834,895, while the balance on the bank records was \$827,397. At year-end, 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		Fair Value Measurements Using	Interest Risk – Maturity Duration	Total
	Rating	Agency			
U.S. treasury securities	AAA	Moody's	Level 1	Less Than 1 Year	\$ 2,441,025
Life insurance contracts	Not Rated		N/A	N/A	37,496,825
Investment pools/mutual funds					
First American Government Obligation Fund	AAA	S&P	Level 1	N/A	2,149,941
Mutual funds – fixed income	Not Rated		Level 1	N/A	11,862,173
Mutual funds – equities	Not Rated		Level 1	N/A	18,985,096
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	N/A	106,894
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized Cost	N/A	54,984,866
 Total investments					<u>\$ 128,026,820</u>

N/A – Not Applicable

Investments in life insurance contracts are reported at cash surrender value and are not subject to fair value reporting standards.

The MNTrust Investment Shares Portfolio and Minnesota School District Liquid Asset Fund (MSDLAF) are external investment pools not registered with the Securities and Exchange Commission regulated by Minnesota Statutes. The District's investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on an amortized cost method that approximates fair value. For these investment pools, there are no unfunded commitments, redemption frequency is daily, there is no redemption notice for the MNTrust investments or the MSDLAF Liquid Class, and the redemption notice period is 14 days for the MSDLAF MAX Class.

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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

Concentration Risk – This is the risk associated with investing a significant portion of the District’s investments (considered 5 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 policies do not address concentration risk. At June 30, 2023, the District’s investment portfolio includes the following percentages of specific issuers:

Guaranteed investment contract – Mass Mutual	7.7%
Guaranteed investment contract – Northwestern Mutual	21.5%

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 address interest rate risk; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

NOTE 3 – LEASE RECEIVABLE

The District has entered into lease receivable agreements for cell tower rental space on district property and space lease. These leases are reported using an incremental rate of 3.00 percent with a final maturity in fiscal 2062. During the current year, the District received principal and interest payments on these leases of \$108,116.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the current year ended is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	\$ 33,685,187	\$ 450,000	\$ –	\$ –	\$ 34,135,187
Construction in progress	3,493,058	793,679	–	(3,547,474)	739,263
Total capital assets, not depreciated/amortized	<u>37,178,245</u>	<u>1,243,679</u>	<u>–</u>	<u>(3,547,474)</u>	<u>34,874,450</u>
Capital assets, depreciated/amortized					
Land improvements	9,687,055	534,550	–	–	10,221,605
Buildings and improvements	346,948,671	270,000	–	3,547,474	350,766,145
Buildings and improvements – leased	815,933	–	–	–	815,933
Equipment and transportation vehicles	15,042,634	263,432	–	–	15,306,066
Food service equipment	1,280,350	162,545	–	–	1,442,895
Technology subscriptions	–	398,925	–	–	398,925
Total capital assets, depreciated/amortized	<u>373,774,643</u>	<u>1,629,452</u>	<u>–</u>	<u>3,547,474</u>	<u>378,951,569</u>
Less accumulated depreciation/amortization for					
Land improvements	(8,560,438)	(212,253)	–	–	(8,772,691)
Buildings and improvements	(130,862,482)	(9,179,359)	–	–	(140,041,841)
Buildings and improvements – leased	(143,863)	(143,863)	–	–	(287,726)
Equipment and transportation vehicles	(12,643,759)	(435,200)	–	–	(13,078,959)
Food service equipment	(928,607)	(54,257)	–	–	(982,864)
Technology subscriptions	–	(142,250)	–	–	(142,250)
Total accumulated depreciation/amortization	<u>(153,139,149)</u>	<u>(10,167,182)</u>	<u>–</u>	<u>–</u>	<u>(163,306,331)</u>
Net capital assets, depreciated/amortized	<u>220,635,494</u>	<u>(8,537,730)</u>	<u>–</u>	<u>3,547,474</u>	<u>215,645,238</u>
Total capital assets, net	<u>\$ 257,813,739</u>	<u>\$ (7,294,051)</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 250,519,688</u>

Depreciation/amortization expense for the year was charged to the following governmental functions:

Administration	\$ 10,324
District support services	126,130
Elementary and secondary regular instruction	3,832,330
Instructional support services	146,319
Pupil support services	111,834
Sites and buildings	5,869,868
Food service	<u>70,377</u>
Total depreciation/amortization expense	<u>\$ 10,167,182</u>

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds payable outstanding:

<u>Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Face/Par Value</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
General obligation bonds payable					
School building bonds	02/15/2018	3.00–5.00%	\$ 66,895,000	02/01/2038	\$ 57,415,000
Tax abatement bonds	11/07/2019	2.00–4.00%	\$ 7,455,000	02/01/2035	6,305,000
Refunding bonds	11/12/2020	5.00%	\$ 8,340,000	02/01/2024	3,295,000
Refunding bonds	07/22/2021	1.65–3.00%	\$ 132,865,000	02/01/2036	<u>128,625,000</u>
Total general obligation bonds payable					<u>\$ 195,640,000</u>

These bonds were issued to finance acquisition, construction, and/or improvements of capital facilities, or to finance the retirement (refunding) of prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized equal 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

B. Certificates of Participation Payable

The District currently has the following certificates of participation payable outstanding:

<u>Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Face/Par Value</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
2013A Certificates of Participation	02/27/2013	2.00–2.60%	\$ 9,980,000	10/01/2027	\$ 3,610,000
2019B Certificates of Participation	11/14/2019	2.25–4.00%	\$ 17,000,000	02/01/2040	<u>15,250,000</u>
Total certificates of participation payable					<u>\$ 18,860,000</u>

These certificates of participation were issued to finance construction of capital facilities. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on these certificates. These certificates of participation are being paid by the General Fund. The debt is secured by the original property purchased and includes terms that upon default all payments may become due and payable. The debtor also may repossess the property and seek full recovery of any losses upon default.

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

C. Finance Purchase Payable

On October 26, 2012, the District entered into a master purchase agreement with Apple, Inc. for iPads. The District acquires equipment from time to time under this master agreement as needed. Each debt schedule added under this master agreement adds equipment and carries its own debt terms and payment schedule. The debt schedules have interest rates ranging from zero percent to 0.89 percent and mature in fiscal year 2025. Upon payment in full of all scheduled debt payments, the debtor's (Apple, Inc.'s) interest in the equipment is transferred to the District, free and clear of any right or interest of Apple, Inc. The assets acquired through this agreement were not capitalized, as individual asset amounts do not meet the capitalization threshold requirements. The General Fund will be used to liquidate this liability. In the event of default, the debtor may do any of the following: a) provide written notice to debtee of the event of default; b) declare due and payable any and all amounts which may then be due and payable under the agreement, plus all payments remaining through the end of the then current fiscal period; c) with or without terminating the debt term under such agreement, i) enter the premises where the equipment is located and retake possession of such equipment or require debtee at debtee's expense to promptly return any or all of such equipment to the possession of debtor and ii) at debtee's expense, sell or lease such equipment, or sublease such equipment continuing to hold debtee liable for the difference between the debt payment payable by debtee and net proceeds or any such sale, lease, or sublease.

The District entered into a finance purchase agreement to finance the construction of a turf field. The finance purchase has an effective interest rate of 2.28 percent and calls for annual principal and interest payments through February 1, 2026. The finance purchase is being paid through the General Fund.

The District entered into a finance purchase agreement to finance the construction of a building addition to Meadow Ridge Elementary School. The finance purchase has an effective interest rate of 2.24 percent and calls for semiannual principal and interest payments through April 1, 2032. The finance purchase is being paid through the General Fund.

D. Lease Liability

The District has obtained the use of certain building space through a lease financing agreement. The total amount of underlying lease assets by major classes and the related accumulated amortization is presented in Note 4 to the basic financial statements. Annual principal and interest on these agreements will be paid from the General Fund. The agreement is secured by the original property. The lessor may repossess the property and seek full recovery of the losses upon default. The District currently has the following lease liability obligations outstanding:

<u>Lease Description</u>	<u>Interest Rate</u>	<u>Lease Date</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
Hanus bus garage	3.00%	08/01/2016	07/31/2024	\$ 124,980
Life Time locker room	3.00%	09/01/2003	03/03/2036	<u>425,977</u>
Total lease liability				<u>\$ 550,957</u>

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

E. Subscription Liability

The District entered into agreements to finance the use of software, which calls for annual principal and interest payments through June 2025. These agreements are paid by the General and Food Service Special Revenue Funds. The total amount of the underlying technology subscription assets and the related accumulated amortization is presented in Note 4 of the notes to basic financial statements.

Subscription Description	Interest Rate	Date	Final Maturity	Principal Outstanding
ECMECC Infosec	4.00%	07/01/2022	07/01/2025	\$ 8,723
Illuminate Education	4.00%	07/01/2022	07/01/2024	27,279
Instructure	4.00%	07/01/2022	07/01/2025	160,603
Nutrislice	4.00%	07/01/2022	07/01/2025	31,604
Turnitin	4.00%	07/18/2022	07/18/2025	27,104
Total subscription liability				<u>\$ 255,313</u>

F. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including compensated absences, severance benefits, pension benefits, and OPEB. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are paid primarily from the General Fund.

District employees participate in several pension plans described later in these notes, including two state-wide, cost-sharing, multiple-employer defined benefit plans administered by the PERA and the TRA, one single-employer defined benefit plan administered by the District, and one single-employer defined contribution plan administered by the District. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans for the current year:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
Defined benefit plans				
State-wide, multiple-employer – PERA	\$ 29,605,084	\$ 10,604,923	\$ 1,364,969	\$ 4,021,539
State-wide, multiple-employer – TRA	109,870,510	35,767,146	22,156,884	(15,289,999)
Single-employer – District	3,449,541	379,189	211,826	316,737
Defined contribution plan				
Single-employer – District	–	–	–	99,197
Total	<u>\$ 142,925,135</u>	<u>\$ 46,751,258</u>	<u>\$ 23,733,679</u>	<u>\$ (10,852,526)</u>

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

G. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, certificates of participation, finance purchase, lease, and technology subscription are as follows:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Finance Purchase		Lease		Technology Subscription	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 11,045,000	\$ 5,482,275	\$ 1,360,000	\$ 551,681	\$ 1,903,660	\$ 99,566	\$ 142,800	\$ 14,576	\$ 136,825	\$ 10,213
2025	11,285,000	5,068,225	1,400,000	509,881	1,170,525	82,291	38,724	11,576	118,488	4,740
2026	12,570,000	4,681,425	1,445,000	466,046	794,243	64,623	29,569	10,679	–	–
2027	12,795,000	4,238,325	1,495,000	419,701	359,506	49,120	30,468	9,779	–	–
2028	13,225,000	3,789,075	1,540,000	370,621	367,604	41,022	31,395	8,853	–	–
2029–2033	72,005,000	13,120,375	4,390,000	1,324,244	1,555,110	79,396	171,891	29,345	–	–
2034–2038	62,715,000	4,991,493	5,030,000	684,363	–	–	106,110	4,570	–	–
2039–2040	–	–	2,200,000	89,806	–	–	–	–	–	–
	<u>\$ 195,640,000</u>	<u>\$ 41,371,193</u>	<u>\$ 18,860,000</u>	<u>\$ 4,416,343</u>	<u>\$ 6,150,648</u>	<u>\$ 416,018</u>	<u>\$ 550,957</u>	<u>\$ 89,378</u>	<u>\$ 255,313</u>	<u>\$ 14,953</u>

H. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
General obligation bonds payable	\$ 205,420,000	\$ –	\$ 9,780,000	\$ 195,640,000	\$ 11,045,000
Certificates of participation payable	20,180,000	–	1,320,000	18,860,000	1,360,000
Unamortized premium	9,277,034	–	919,595	8,357,439	–
Total bonds payable	<u>234,877,034</u>	<u>–</u>	<u>12,019,595</u>	<u>222,857,439</u>	<u>12,405,000</u>
Finance purchase payable	7,305,616	1,181,850	2,336,818	6,150,648	1,903,660
Lease liability	686,185	–	135,228	550,957	142,800
Technology subscription liability	–	398,925	143,612	255,313	136,825
Net/total pension liability	79,936,560	73,555,535	10,566,960	142,925,135	633,347
Net OPEB liability	15,065,388	1,393,140	4,068,015	12,390,513	–
Severance benefits payable	2,671,914	–	748,291	1,923,623	318,643
Compensated absences payable	871,641	1,611,967	1,595,455	888,153	888,153
	<u>\$ 341,414,338</u>	<u>\$ 78,141,417</u>	<u>\$ 31,613,974</u>	<u>\$ 387,941,781</u>	<u>\$ 16,428,428</u>

NOTE 6 – NET POSITION/FUND BALANCES

A. Net Investment in Capital Assets

The government-wide Statement of Net Position at June 30, 2023 includes the District's net investment in capital assets calculated as follows:

Net investment in capital assets	
Capital assets	
Not depreciated/amortized	\$ 34,874,450
Depreciated/amortized, net of accumulated depreciation/amortization	215,645,238
Less capital related long-term debt outstanding	(228,276,047)
Add debt adjustment for deferred charge	6,406,374
Add debt adjustment for unspent debt proceeds	8,082,363
Less capital related accounts/contracts payable	<u>(65,048)</u>
Total net investment in capital assets	<u>\$ 36,667,330</u>

NOTE 6 – NET POSITION/FUND BALANCES (CONTINUED)

B. Governmental Fund Balance Classifications

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. When applicable, certain restrictions, which have an accumulated deficit 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. A description of these deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits.

At year-end, 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	\$ 130,132	\$ –	\$ –	\$ 197,530	\$ 327,662
Prepaid items	66,230	–	–	–	66,230
Total nonspendable	196,362	–	–	197,530	393,892
Restricted					
Scholarships	228,306	–	–	–	228,306
Capital projects levy	4,352,487	–	–	–	4,352,487
Operating capital	2,688,608	–	–	–	2,688,608
Long-term facilities maintenance	12,141,697	–	–	–	12,141,697
Medical Assistance	264,122	–	–	–	264,122
Capital projects	–	8,017,315	–	–	8,017,315
Debt service	–	–	3,836,342	–	3,836,342
Food service	–	–	–	1,380,042	1,380,042
Community education programs	–	–	–	2,418,323	2,418,323
Early childhood family education programs	–	–	–	53,322	53,322
School readiness	–	–	–	181,519	181,519
Community service	–	–	–	163,012	163,012
Total restricted	19,675,220	8,017,315	3,836,342	4,196,218	35,725,095
Assigned					
Local collaborative time study	702,431	–	–	–	702,431
Reemployment insurance	837,800	–	–	–	837,800
Site carryover	752,355	–	–	–	752,355
Q compensation	384,169	–	–	–	384,169
School opening costs	695,305	–	–	–	695,305
Workers’ compensation escrow	70,000	–	–	–	70,000
Post-employment obligations	1,792,340	–	–	–	1,792,340
Enrollment	2,768,252	–	–	–	2,768,252
Total assigned	8,002,652	–	–	–	8,002,652
Unassigned					
Unassigned	13,079,093	–	–	–	13,079,093
Total	\$ 40,953,327	\$ 8,017,315	\$ 3,836,342	\$ 4,393,748	\$ 57,200,732

NOTE 6 – NET POSITION/FUND BALANCES (CONTINUED)

C. Minimum Unassigned Fund Balance Policy

The District's adopted fund balance policy for the General Fund establishes a year-end minimum unassigned fund balance of 5.0–7.0 percent of the previous year's expenditures, increased to compensate for any negative balances in the Food Service Special Revenue Fund and/or Community Service Special Revenue Fund. At June 30, 2023, the unassigned fund balance of the General Fund, excluding restricted account deficits, was 6.8 percent of fiscal 2023 expenditures.

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 (IRC).

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Plan administered by Minnesota State.

B. Benefits Provided

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

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

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

The TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statutes and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for the TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

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

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

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) Three percent per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statutes. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits, but not yet receiving them, are bound by the plan provisions in effect at the time they last terminated their public service.

C. Contributions

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2023, were \$2,159,318. The District's contributions were equal to the required contributions as set by state statutes.

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

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2023, were \$7,378,530. The District’s contributions were equal to the required contributions for each year as set by state statutes.

The following is a reconciliation of employer contributions in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	<i>in thousands</i>
Employer contributions reported in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct the TRA’s contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total nonemployer contributions	<u>35,590</u>
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	<u><u>\$ 515,519</u></u>

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations, due to the number of decimal places used in the allocations. The TRA has rounded percentage amounts to the nearest ten thousandths.

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

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of \$29,605,084 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 \$868,026. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportionate share of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.3738 percent at the end of the measurement period and 0.3598 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 29,605,084
State’s proportionate share of the net pension liability associated with the District	\$ 868,026

For the year ended June 30, 2023, the District recognized pension expense of \$3,891,836 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$129,703 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s contribution of \$16 million to the GERF.

At June 30, 2023, the District reported its proportionate share of the GERF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 247,284	\$ 306,759
Changes in actuarial assumptions	6,456,805	125,918
Net collective difference between projected and actual investment earnings	986,273	–
Changes in proportion	755,243	932,292
District’s contributions to the GERF subsequent to the measurement date	<u>2,159,318</u>	<u>–</u>
Total	<u><u>\$ 10,604,923</u></u>	<u><u>\$ 1,364,969</u></u>

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

The \$2,159,318 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ 2,620,139
2025	\$ 2,435,918
2026	\$ (652,760)
2027	\$ 2,677,339

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of \$109,870,510 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 1.3721 percent at the end of the measurement period and 1.3899 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	\$ 109,870,510
State’s proportionate share of the net pension liability associated with the District	\$ 8,148,129

For the year ended June 30, 2023, the District recognized negative pension expense of \$16,410,392. It also recognized \$1,120,393 as an increase to pension expense for the support provided by direct aid.

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

At June 30, 2023, the District had deferred resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,597,221	\$ 951,253
Changes in actuarial assumptions	17,828,348	20,556,482
Net collective difference between projected and actual investment earnings on pension plan investments	2,492,025	–
Changes in proportion	6,471,022	649,149
District’s contributions to the TRA subsequent to the measurement date	<u>7,378,530</u>	<u>–</u>
Total	<u>\$ 35,767,146</u>	<u>\$ 22,156,884</u>

A total of \$7,378,530 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2024	\$ (14,641,349)
2025	\$ 4,519,974
2026	\$ 1,765,280
2027	\$ 14,640,184
2028	\$ (52,357)

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:

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

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the GERF Plan. Benefit increases after retirement are assumed to be 1.25 percent for the GERF Plan.

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the GERF Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit the PERA’s experience.

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

2. TRA

Salary increases were based on a service-related table.

Mortality Assumptions Used in Valuation of Total Pension Liability	
Pre-retirement	RP-2014 White Collar Employee Table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 Scale.
Post-retirement	RP-2014 White Collar Annuitant Table, male and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 Scale.
Post-disability	RP-2014 Disabled Retiree Mortality Table, without adjustment.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

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

The following changes in actuarial assumptions occurred in 2022:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

NOTE 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:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	5.50%	6.50%	7.50%
District’s proportionate share of the GERF net pension liability	\$ 46,762,780	\$ 29,605,084	\$ 15,533,124
TRA discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the TRA net pension liability	\$ 173,204,876	\$ 109,870,510	\$ 57,956,077

I. Pension Plan Fiduciary Net Position

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

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

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

The District provides pension benefits to certain eligible individuals and contract groups through its Defined Benefit Pension Plan, a single-employer defined benefit plan administered by the District. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing district employees and are renegotiated each two-year bargaining period. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

These benefits are summarized as follows:

Teacher Pension Benefits – For eligible full-time teachers with at least 20 years of in-district service (or 15 years with the District and 25 years of teaching in the state of Minnesota), hired before July 1, 1997 and at least Step 5 before July 1, 1998, and at least 55 years of age, the District pays a pension benefit equal to 80 days’ pay.

Specialists and Wayzata Kids Site Managers Pension Benefits – For eligible specialists and site managers with at least 20 years of service (or 10 years in-district specialist/manager capacity with a total of 20 years of in-district service, or 25 years of directly related service with 15 of the years in the District), hired before July 1, 2003 for specialists and July 1, 2004 for site managers and not participating in the early retirement incentive matching contribution program, and at least 55 years of age, the District pays a benefit equal to 75 days’ pay.

Secretaries and Paraprofessionals Pension Benefits – For eligible secretaries and paraprofessionals with at least 15 years of service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 80 days’ pay (or 100 days’ pay for secretaries and paraprofessionals with 20 years of service).

Support Staff and Food Service Pension Benefits – For eligible support staff and food service employees with at least 20 years of in-district service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 100 days’ pay.

Custodians Pension Benefits – For eligible custodians with at least 15 years of service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 80 days’ pay.

B. Contributions and Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. There are no invested plan assets accumulated for payment of future benefits. The operating funds are used for the funding of all pension/retirement benefits, which are accounted for in an Internal Service Fund. The District has not established a trust fund to finance these pension benefits.

C. Membership

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

Retirees and beneficiaries receiving benefits	21
Active plan members	<u>321</u>
Total members	<u><u>342</u></u>

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2022 and measurement date as of June 30, 2023, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.90%
20-year municipal bond yield	3.90%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

E. Discount Rate

The discount rate used to measure the total pension liability was 3.90 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. The District discount rate used in the prior measurement date was 3.80 percent.

F. Changes in the Total Pension Liability

	<u>Total Pension Liability</u>
Beginning balance – July 1, 2022	\$ 3,745,310
Changes for the year	
Service cost	142,123
Interest	133,916
Assumption changes	(30,488)
Differences between expected and actual experience	192,179
Benefit payments	<u>(733,499)</u>
Total net changes	<u>(295,769)</u>
Ending balance – June 30, 2023	<u>\$ 3,449,541</u>

Assumption changes since the prior measurement date include the following:

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 3.80 percent to 3.90 percent.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

G. Total Pension Liability Sensitivity to Discount Rate Changes

The following presents the total pension liability of the District, as well as what the District’s total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	2.90%	3.90%	4.90%
Total pension liability	\$ 3,593,366	\$ 3,449,541	\$ 3,309,931

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

For the current year ended, the District recognized pension expense of \$316,737. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 301,485	\$ –
Changes in actuarial assumptions	<u>77,704</u>	<u>211,826</u>
Total	<u>\$ 379,189</u>	<u>\$ 211,826</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2024	\$ 40,698
2025	\$ 40,702
2026	\$ 55,087
2027	\$ 16,060
2028	\$ (8,281)
Thereafter	\$ 23,097

NOTE 9 – DEFINED CONTRIBUTION PENSION PLAN – DISTRICT

On July 1, 2015, the District established a single-employer defined contribution pension plan administered by the District. The plan is offered to all administrators. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing district employees and are renegotiated each bargaining period. Eligibility for these benefits is based on years of service and/or minimum age requirements. Annual employer contributions are equal to five percent of the eligible employees' annual salary as of June 30th of each year, paid annually for the 10 fiscal years prior to the employee reaching the eligibility requirements for retirement pay benefits as set forth in their respective contracts.

Employer contributions are payable within 60 days following June 30th of each of the 10 years the employee is eligible to receive the benefits, and are deposited into the Minnesota State Retirement System Healthcare Savings Plan and an IRC § 403(b) retirement account. All employer contributions are tax deferred until the time of withdrawal. At June 30, 2023, there were 15 active plan participants. The District has not established a trust fund to finance these pension benefits.

Total contributions made by the District during the fiscal year ended June 30, 2023 were \$247,297, which is equal to the required contributions and has been recognized as pension expense in the Early Retirement Accounts Internal Service Fund.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District provides post-employment benefits to certain eligible employees through the OPEB Plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District has established the Post-Employment Benefits Trust Fund to account for the assets of the plan and finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree’s premiums for medical and/or dental insurance from the time of retirement until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an “implicit rate subsidy.” This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District’s younger and statistically healthier active employees.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations.

D. Membership

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

Retirees and beneficiaries receiving benefits	156
Active plan members	<u>1,530</u>
Total members	<u><u>1,686</u></u>

E. Net OPEB Liability of the District

The District’s net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	\$ 46,235,123
Plan fiduciary net position	<u>(33,844,610)</u>
District’s net OPEB liability	<u><u>\$ 12,390,513</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u><u>73.2%</u></u>

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.70%
Expected long-term investment return	6.30% (net of investment expenses)
20-year municipal bond yield	3.90%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.50% grading to 5.00% over 6 years, then to 4.00% over the next 48 years
Dental trend rate	4.00%

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The District’s policy regarding the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	39.00 %	7.70 %
International equity	21.00	7.50 %
Fixed income	36.00	4.60 %
Cash	<u>4.00</u>	2.20 %
Total	<u><u>100.00 %</u></u>	6.30 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 7.2 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

H. Discount Rate

The discount rate used to measure the total OPEB liability was 4.70 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy, have also been taken into account. The District discount rate used in the prior measurement date was 4.40 percent.

I. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Beginning balance – July 1, 2022	\$ 48,125,380	\$ 33,059,992	\$ 15,065,388
Changes for the year			
Service cost	2,432,691	–	2,432,691
Interest	2,177,662	–	2,177,662
Assumption changes	(282,213)	–	(282,213)
Contributions – paid through operating funds	–	561,087	(561,087)
Projected investment return	–	2,082,779	(2,082,779)
Difference between expected and actual experience	(4,063,685)	295,464	(4,359,149)
Benefit payments – paid through trust	(1,593,625)	(1,593,625)	–
Benefit payments – paid through operating funds	(561,087)	(561,087)	–
Total net changes	<u>(1,890,257)</u>	<u>784,618</u>	<u>(2,674,875)</u>
Ending balance – June 30, 2023	<u>\$ 46,235,123</u>	<u>\$ 33,844,610</u>	<u>\$ 12,390,513</u>

Assumption changes since the prior measurement date include the following:

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 4.40 percent to 4.70 percent.
- The expected long-term investment return was changed from 6.10 percent to 6.30 percent.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

J. Net OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	3.70%	4.70%	5.70%
Net OPEB liability	\$ 15,409,383	\$ 12,390,513	\$ 9,519,874

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
OPEB medical trend rate	5.50% decreasing to 4.00% then 3.00%	6.50% decreasing to 5.00% then 4.00%	7.50% decreasing to 6.00% then 5.00%
OPEB dental trend rate	3.00%	4.00%	5.00%
Net OPEB liability	\$ 9,645,051	\$ 12,390,513	\$ 15,553,839

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

For the current year ended, the District recognized OPEB expense of \$1,393,140. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,109,252	\$ 5,135,286
Changes in actuarial assumptions	1,835,071	6,469,540
Net collective differences between projected and actual investment earnings on OPEB plan investments	<u>1,688,157</u>	<u>—</u>
Total	<u>\$ 4,632,480</u>	<u>\$ 11,604,826</u>

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2024	\$ (1,074,370)
2025	\$ (949,377)
2026	\$ 324,494
2027	\$ (1,074,056)
2028	\$ (997,601)
Thereafter	\$ (3,201,436)

NOTE 11 – FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan, which is classified as a cafeteria plan (the Plan) under § 125 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from July 1 to June 30, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for total contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

All assets of the Plan are held in the District’s general checking account and are administered by an employee of the District. Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated service providers. These payments are made on a timely basis and are accounted for primarily in the District’s Self-Insurance Accounts Internal Service Fund. The medical reimbursement and dependent care activity in the financial statements is accounted for in the General Fund.

All property of the Plan and income attributable to that property is solely the property of the District, subject to the claims of the District’s general creditors. Participants’ rights under the Plan are equal to those of general creditors of the District in an amount equal to the eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 12 – INTERFUND BALANCES AND TRANSACTIONS

A. Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2023:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 7,499,036	\$ 1,732,838
Internal Service Fund	1,732,838	5,905,411
Post-Employment Benefits Trust Fund	–	1,593,625
	<u>\$ 9,231,874</u>	<u>\$ 9,231,874</u>

As of June 30, 2023, the District had an interfund receivable in the General Fund of \$1,593,625 due from the Post-Employment Benefits Trust Fund to reimburse post-employment benefit costs.

As of June 30, 2023, the District had an interfund receivable in the General Fund of \$1,402,763 and \$4,502,648, respectively, due from the Self-Insurance Accounts and Early Retirement Accounts Internal Service Fund to eliminate temporary cash balance deficits.

As of June 30, 2023, the District's Internal Service Fund had an interfund receivable of \$1,732,838 due from the General Fund for medical and dental insurance premiums.

Such interfund balances are reported in the fund financial statements, but are eliminated as necessary in the government-wide financial statements.

B. Interfund Transfers

The Self-Insurance Accounts Internal Service Fund transferred \$622,962 to the General Fund to allocate additional resources to the fund.

Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 13 – STEWARDSHIP AND ACCOUNTABILITY

As of June 30, 2023, the District's Early Retirement Accounts Internal Service Fund had a deficit net position of \$4,035,929. This deficit is expected to be eliminated through future charges for services.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

A. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

B. Federal and State Revenues

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agency cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

C. Construction Contracts

At June 30, 2023, the District had commitments totaling \$2,190,932 under various construction contracts for which the work was not yet completed.

NOTE 15 – SUBSEQUENT EVENTS

A. Finance Purchase

In July 2023, the District entered into a finance purchase agreement for technology equipment totaling \$1,117,052 with an interest rate of zero percent and payments over three years. The lease matures in July 2025.

B. General Obligation Bonds

In October 2023, the District awarded the sale of \$3,105,000 of General Obligation School Building Bonds, Series 2023A. The bonds bear an interest rate of 5 percent and mature in 2027.

C. Building Acquisition

In September 2023, the District entered into a purchase agreement to purchase a district office building at a purchase price of \$7,750,000.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 284

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4010%	\$ 18,836,971	\$ -	\$ 18,836,971	\$ 21,580,149	87.29%	78.70%
06/30/2016	06/30/2015	0.3690%	\$ 19,123,495	\$ -	\$ 19,123,495	\$ 21,662,426	88.28%	78.20%
06/30/2017	06/30/2016	0.3669%	\$ 29,790,460	\$ 388,978	\$ 30,179,438	\$ 22,576,588	131.95%	68.90%
06/30/2018	06/30/2017	0.3681%	\$ 23,499,261	\$ 295,505	\$ 23,794,766	\$ 23,723,555	99.05%	75.90%
06/30/2019	06/30/2018	0.3717%	\$ 20,620,393	\$ 676,399	\$ 21,296,792	\$ 24,982,890	82.54%	79.50%
06/30/2020	06/30/2019	0.3687%	\$ 20,384,597	\$ 633,639	\$ 21,018,236	\$ 26,067,142	78.20%	80.20%
06/30/2021	06/30/2020	0.3909%	\$ 23,436,241	\$ 722,773	\$ 24,159,014	\$ 27,873,561	84.08%	79.10%
06/30/2022	06/30/2021	0.3598%	\$ 15,365,070	\$ 469,233	\$ 15,834,303	\$ 25,899,722	59.33%	87.00%
06/30/2023	06/30/2022	0.3738%	\$ 29,605,084	\$ 868,026	\$ 30,473,110	\$ 28,005,478	105.71%	76.70%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,591,536	\$ 1,591,536	\$ -	\$ 21,662,426	7.35%
06/30/2016	\$ 1,693,427	\$ 1,693,427	\$ -	\$ 22,576,588	7.50%
06/30/2017	\$ 1,778,667	\$ 1,778,667	\$ -	\$ 23,723,555	7.50%
06/30/2018	\$ 1,874,024	\$ 1,874,024	\$ -	\$ 24,982,890	7.50%
06/30/2019	\$ 1,957,080	\$ 1,957,080	\$ -	\$ 26,067,142	7.51%
06/30/2020	\$ 2,090,441	\$ 2,090,441	\$ -	\$ 27,873,561	7.50%
06/30/2021	\$ 1,942,777	\$ 1,942,777	\$ -	\$ 25,899,722	7.50%
06/30/2022	\$ 2,100,130	\$ 2,100,130	\$ -	\$ 28,005,478	7.50%
06/30/2023	\$ 2,159,318	\$ 2,159,318	\$ -	\$ 28,793,555	7.50%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Teachers Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2023

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	1.2442%	\$ 57,331,835	\$ 4,033,134	\$ 61,364,969	\$ 59,468,413	96.41%	81.50%
06/30/2016	06/30/2015	1.1745%	\$ 72,654,441	\$ 8,912,006	\$ 81,566,447	\$ 59,480,901	122.15%	76.80%
06/30/2017	06/30/2016	1.1661%	\$278,142,672	\$ 27,917,266	\$306,059,938	\$ 60,632,426	458.74%	44.88%
06/30/2018	06/30/2017	1.1747%	\$234,491,429	\$ 22,668,335	\$257,159,764	\$ 63,155,618	371.29%	51.57%
06/30/2019	06/30/2018	1.2131%	\$ 76,194,035	\$ 7,158,801	\$ 83,352,836	\$ 66,998,054	113.73%	78.07%
06/30/2020	06/30/2019	1.2994%	\$ 82,824,029	\$ 7,329,713	\$ 90,153,742	\$ 73,710,617	112.36%	78.21%
06/30/2021	06/30/2020	1.3610%	\$100,552,504	\$ 8,426,843	\$108,979,347	\$ 79,018,615	127.25%	75.48%
06/30/2022	06/30/2021	1.3899%	\$ 60,826,180	\$ 5,129,930	\$ 65,956,110	\$ 83,120,796	73.18%	86.63%
06/30/2023	06/30/2022	1.3721%	\$109,870,510	\$ 8,148,129	\$118,018,639	\$ 85,090,593	129.12%	76.17%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 4,460,131	\$ 4,460,131	\$ -	\$ 59,480,901	7.50%
06/30/2016	\$ 4,549,049	\$ 4,549,049	\$ -	\$ 60,632,426	7.50%
06/30/2017	\$ 4,742,705	\$ 4,742,705	\$ -	\$ 63,155,618	7.51%
06/30/2018	\$ 5,026,531	\$ 5,026,531	\$ -	\$ 66,998,054	7.50%
06/30/2019	\$ 5,687,795	\$ 5,687,795	\$ -	\$ 73,710,617	7.72%
06/30/2020	\$ 6,263,877	\$ 6,263,877	\$ -	\$ 79,018,615	7.93%
06/30/2021	\$ 6,762,053	\$ 6,762,053	\$ -	\$ 83,120,796	8.14%
06/30/2022	\$ 7,072,897	\$ 7,072,897	\$ -	\$ 85,090,593	8.31%
06/30/2023	\$ 7,378,530	\$ 7,378,530	\$ -	\$ 86,754,771	8.51%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Defined Benefit Pension Plan
 Schedule of Changes in the District's Total
 Pension Liability and Related Ratios
 Year Ended June 30, 2023

	District Fiscal Year-End Date						
	2017	2018	2019	2020	2021	2022	2023
Total pension liability							
Service cost	\$ 252,269	\$ 235,778	\$ 211,666	\$ 241,804	\$ 214,722	\$ 170,908	\$ 142,123
Interest	177,900	178,321	211,234	140,881	103,701	85,986	133,916
Assumption changes	-	(115,172)	56,141	83,005	26,516	(219,666)	(30,488)
Plan changes	-	-	(1,726,541)	-	(2,433)	-	-
Difference between expected and actual experience	-	-	256,067	-	71,297	-	192,179
Benefit payments	(512,772)	(283,900)	(495,456)	(563,410)	(761,355)	(428,943)	(733,499)
Net change in total pension liability	(82,603)	15,027	(1,486,889)	(97,720)	(347,552)	(391,715)	(295,769)
Total pension liability – beginning of year	<u>6,136,762</u>	<u>6,054,159</u>	<u>6,069,186</u>	<u>4,582,297</u>	<u>4,484,577</u>	<u>4,137,025</u>	<u>3,745,310</u>
Total pension liability – end of year	<u>\$ 6,054,159</u>	<u>\$ 6,069,186</u>	<u>\$ 4,582,297</u>	<u>\$ 4,484,577</u>	<u>\$ 4,137,025</u>	<u>\$ 3,745,310</u>	<u>\$ 3,449,541</u>
Covered-employee payroll	<u>\$28,004,800</u>	<u>\$28,844,944</u>	<u>\$19,728,311</u>	<u>\$20,320,160</u>	<u>\$16,542,845</u>	<u>\$17,039,131</u>	<u>\$14,779,450</u>
Total pension liability as a percentage of covered-employee payroll	<u>21.62%</u>	<u>21.04%</u>	<u>23.23%</u>	<u>22.07%</u>	<u>25.01%</u>	<u>21.98%</u>	<u>23.34%</u>

Note 1: The District has not established a trust fund to finance GASB Statement No. 73 related benefits.

Note 2: The District implemented GASB Statement No. 73 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Other Post-Employment Benefits Plan
 Schedule of Changes in the District's Net
 OPEB Liability and Related Ratios
 Year Ended June 30, 2023

	District Fiscal Year-End Date						
	2017	2018	2019	2020	2021	2022	2023
Total OPEB liability							
Service cost	\$ 2,551,063	\$ 2,390,402	\$ 2,693,689	\$ 3,223,065	\$ 3,011,908	\$ 2,745,593	\$ 2,432,691
Interest	1,454,492	1,513,499	1,677,230	1,731,921	1,473,157	1,703,045	2,177,662
Assumption changes	–	(1,204,821)	851,818	2,621,680	(5,116,533)	(2,794,384)	(282,213)
Plan changes	–	(1,097,125)	871,345	–	24,568	–	–
Difference between expected and actual experience	–	–	(1,008,111)	–	(1,535,825)	1,386,566	(4,063,685)
Benefit payments	(1,993,798)	(2,327,031)	(1,956,000)	(1,665,554)	(1,452,227)	(1,642,420)	(2,154,712)
Net change in total OPEB liability	2,011,757	(725,076)	3,129,971	5,911,112	(3,594,952)	1,398,400	(1,890,257)
Total OPEB liability – beginning of year	39,994,168	42,005,925	41,280,849	44,410,820	50,321,932	46,726,980	48,125,380
Total OPEB liability – end of year	42,005,925	41,280,849	44,410,820	50,321,932	46,726,980	48,125,380	46,235,123
Plan fiduciary net position							
Contributions – employer	293,798	27,031	–	65,554	102,227	142,420	561,087
Projected investment return	1,366,041	1,456,650	1,648,705	1,290,620	1,949,067	2,416,355	2,082,779
Difference between expected and actual experience	1,657,592	1,002,046	300,328	624,945	6,369,376	(7,662,109)	295,464
Benefit payments	(1,993,798)	(2,327,031)	(1,956,000)	(1,665,554)	(1,452,227)	(1,642,420)	(2,154,712)
Net change in plan fiduciary net position	1,323,633	158,696	(6,967)	315,565	6,968,443	(6,745,754)	784,618
Plan fiduciary net position – beginning of year	31,046,376	32,370,009	32,528,705	32,521,738	32,837,303	39,805,746	33,059,992
Plan fiduciary net position – end of year	32,370,009	32,528,705	32,521,738	32,837,303	39,805,746	33,059,992	33,844,610
Net OPEB liability	\$ 9,635,916	\$ 8,752,144	\$ 11,889,082	\$ 17,484,629	\$ 6,921,234	\$ 15,065,388	\$ 12,390,513
Fiduciary net position as a percentage of the total OPEB liability	77.06%	78.80%	73.23%	65.25%	85.19%	68.70%	73.20%
Covered-employee payroll	\$ 82,333,402	\$ 84,803,404	\$ 91,067,372	\$ 93,799,393	\$ 101,974,315	\$ 105,033,544	\$ 108,624,104
Net OPEB liability as a percentage of covered-employee payroll	11.70%	10.32%	13.06%	18.64%	6.79%	14.34%	11.41%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2023

<u>Year</u>	<u>Annual Money-Weighted Rate of Return, Net of Investment Expense</u>
2017	9.7%
2018	7.6%
2019	6.0%
2020	5.9%
2021	25.7%
2022	(13.1%)
2023	7.2%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information (continued)
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information (continued)
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

- The state’s contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state’s contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state’s contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information (continued)
June 30, 2023

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The single discount rate was changed from 8.00 percent to 4.66 percent.

2015 CHANGES IN PLAN PROVISIONS

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information (continued)
June 30, 2023

PENSION BENEFITS PLAN

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 3.80 percent to 3.90 percent.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.10 percent to 3.80 percent.

2021 CHANGES IN PLAN PROVISIONS

- Wayzata Kids site managers are covered by the specialists' contract. Therefore, the Governmental Accounting Standards Board (GASB) Statement No. 73 benefit for employees who meet the eligibility requirements is now 75.00 percent of 100 days (instead of 100.00 percent of 80 days) multiplied by the daily rate of pay, which is paid as a lump sum to a 403(b) plan. The remaining 25.00 percent is paid to a Healthcare Savings Plan and is included under GASB Statement No. 75.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 2.40 percent to 2.10 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.10 percent to 2.40 percent.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information (continued)
June 30, 2023

PENSION BENEFITS PLAN (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

- A sunset date of June 30, 2018 was added for custodians, food service employees, paraprofessionals, secretaries, and support staff. Only employees hired before this date are eligible for GASB Statement No. 73 benefits.
- Secretaries and paraprofessionals with 15 years of service no longer need to retire by June 30, 2018 in order to receive a GASB Statement No. 73 benefit.
- GASB Statement No. 73 benefits were only valued for teachers who attained Step 5 or greater by July 1, 1998. Previously, all teachers hired by July 1, 1998 were assumed to receive a GASB Statement No. 73 benefit.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.50 percent to 3.10 percent.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality table was updated from RP-2000 projected to 2014 with Scale BB, to the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale.
- The withdrawal table for all employees and retirement table (only for employees eligible to retire with Rule of 90) were also updated.
- The discount rate was changed from 4.00 percent to 2.90 percent.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information (continued)
June 30, 2023

OTHER POST-EMPLOYMENT BENEFITS PLAN

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 4.40 percent to 4.70 percent.
- The expected long-term investment return was changed from 6.10 percent to 6.30 percent.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 6.30 percent to 6.10 percent.
- The discount rate was changed from 3.50 percent to 4.40 percent.

2021 CHANGES IN PLAN PROVISIONS

- The superintendent's eligibility for GASB Statement No. 75 post-employment subsidies changed from age 55 with 9 years of service to age 55 with 10 years of service. The district-paid life insurance subsidy (based on \$750,000) now ends at age 70 rather than age 65.
- Wayzata Kids site managers are now covered by the specialists' contract. Therefore, 25.00 percent of the 100 days of pay severance benefit is now paid to a Healthcare Savings Plan and is included in this valuation. The other 75.00 percent is paid to a 403(b) plan and is included under GASB Statement No. 73. The District also paid a dental subsidy up to \$120 per month instead of the full single premium amount.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The expected long-term investment return was changed from 4.00 percent to 6.30 percent.
- The discount rate was changed from 2.80 percent to 3.50 percent.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 5.10 percent to 4.00 percent.
- The discount rate was changed from 3.70 percent to 2.80 percent.

2019 CHANGES IN PLAN PROVISIONS

- A sunset date of June 30, 2018 was added for custodians, food service employees, Home Base site managers, paraprofessionals, secretaries, specialists, and support staff. Only employees hired before this date are eligible for GASB Statement No. 75 post-employment subsidies.
- The teachers' limits on post-employment medical subsidies were increased from \$920 to \$980 per month for employees and an additional increase of \$490 to \$540 per month for spouses.
- Post-employment subsidies were changed for Home Base site managers, specialists, and support staff. They now receive \$1,000 per month toward medical insurance and up to \$120 per month toward dental insurance (with the exception of Home Base site managers who will receive full single dental premiums while retired) payable from retirement until age 65, but calculated at retirement and paid as a lump sum to a Healthcare Savings Plan.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was changed from 4.50 percent to 5.10 percent.
- The discount rate was changed from 3.90 percent to 3.70 percent.

2018 CHANGES IN PLAN PROVISIONS

- A hire by date of July 30, 2018 was added in order to be eligible for post-employment medical, dental, and life insurance subsidies for administrators, executive directors, and principals.
- For administrators, executive directors, and principals, the District's post-employment medical contributions were changed to equal \$1,000 per month, payable from retirement until age 65. The District's post-employment dental contributions were changed to equal the full employee and spouse premiums, but limited to \$120 per month. These subsidies will be calculated at retirement and will be paid as lump sums to a Healthcare Savings Plan within 60 days of retirement.
- The post-employment life insurance premium subsidies were updated to equal full salary at retirement payable until age 70 and \$25,000 thereafter for the administrators, executive directors, and principals.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 4.40 percent to 4.50 percent.
- The discount rate was changed from 3.50 percent to 3.90 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality table was updated from RP-2000 projected to 2014 with Scale BB to the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale.
- The withdrawal table for all employees and the retirement table for only employees eligible to retire with Rule of 90 were also updated.
- The discount rate was changed from 6.00 percent to 3.50 percent.
- The percentage of future retirees who are assumed to continue on one of the District's medical plans, post-employment, was reduced from 50.00 percent to 10.00 percent for part-time custodians, food service employees, and paraprofessionals.

SUPPLEMENTAL INFORMATION

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GOVERNMENTAL FUNDS

Governmental fund reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. The governmental fund category for the District includes the General Fund, Capital Projects – Building Construction Fund, Debt Service Fund, Food Service Special Revenue Fund, and Community Service Special Revenue Fund.

The statements and schedules that follow are to provide further detail and support additional analysis for the District’s major and nonmajor governmental funds.

INDEPENDENT SCHOOL DISTRICT NO. 284

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2023

	Special Revenue Funds		Total
	Food Service	Community Service	
Assets			
Cash and temporary investments	\$ 1,899,670	\$ 4,738,455	\$ 6,638,125
Receivables			
Current taxes	-	1,068,557	1,068,557
Delinquent taxes	-	14,342	14,342
Accounts and interest	265	69,865	70,130
Due from other governmental units	62,801	172,754	235,555
Inventory	197,530	-	197,530
Total assets	<u>\$ 2,160,266</u>	<u>\$ 6,063,973</u>	<u>\$ 8,224,239</u>
Liabilities			
Salaries payable	\$ 27,741	\$ 249,057	\$ 276,798
Accounts and contracts payable	72,241	193,197	265,438
Unearned revenue	482,712	639,911	1,122,623
Total liabilities	<u>582,694</u>	<u>1,082,165</u>	<u>1,664,859</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	-	2,154,253	2,154,253
Unavailable revenue – delinquent taxes	-	11,379	11,379
Total deferred inflows of resources	<u>-</u>	<u>2,165,632</u>	<u>2,165,632</u>
Fund balances			
Nonspendable	197,530	-	197,530
Restricted	1,380,042	2,816,176	4,196,218
Total fund balances	<u>1,577,572</u>	<u>2,816,176</u>	<u>4,393,748</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,160,266</u>	<u>\$ 6,063,973</u>	<u>\$ 8,224,239</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2023

	Special Revenue Funds		Total
	Food Service	Community Service	
Revenue			
Local sources			
Property taxes	\$ -	\$ 2,092,123	\$ 2,092,123
Other	5,069,270	10,035,942	15,105,212
State sources	303,176	1,041,499	1,344,675
Federal sources	2,572,661	415,711	2,988,372
Total revenue	<u>7,945,107</u>	<u>13,585,275</u>	<u>21,530,382</u>
Expenditures			
Current			
Food service	7,610,322	-	7,610,322
Community service	-	11,767,021	11,767,021
Capital outlay	91,916	105,195	197,111
Debt service			
Principal	16,756	-	16,756
Total expenditures	<u>7,718,994</u>	<u>11,872,216</u>	<u>19,591,210</u>
Excess of revenue over expenditures	226,113	1,713,059	1,939,172
Other financing sources			
Technology subscription issued	48,360	-	48,360
Net change in fund balances	274,473	1,713,059	1,987,532
Fund balances			
Beginning of year	<u>1,303,099</u>	<u>1,103,117</u>	<u>2,406,216</u>
End of year	<u>\$ 1,577,572</u>	<u>\$ 2,816,176</u>	<u>\$ 4,393,748</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 55,515,238	\$ 55,251,149
Cash and investments held by trustee	462,000	70,000
Receivables		
Current taxes	34,709,711	33,224,910
Delinquent taxes	480,307	484,195
Accounts and interest	332,025	558,657
Due from other governmental units	16,720,080	11,669,870
Due from other funds	7,499,036	3,037,697
Lease	573,201	600,516
Inventory	130,132	143,823
Prepaid items	<u>66,230</u>	<u>11,872</u>
Total assets	<u><u>\$ 116,487,960</u></u>	<u><u>\$ 105,052,689</u></u>
Liabilities		
Salaries payable	\$ 315,278	\$ 313,055
Accounts and contracts payable	5,613,297	2,851,757
Due to other governmental units	629,352	875,141
Due to other funds	1,732,838	1,693,638
Unearned revenue	<u>530,241</u>	<u>538,009</u>
Total liabilities	<u>8,821,006</u>	<u>6,271,600</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	65,749,344	62,743,440
Lease revenue for subsequent years	573,201	600,516
Unavailable revenue – delinquent taxes	<u>391,082</u>	<u>363,996</u>
Total deferred inflows of resources	<u>66,713,627</u>	<u>63,707,952</u>
Fund balances		
Nonspendable for inventory	130,132	143,823
Nonspendable for prepaid items	66,230	11,872
Restricted for scholarships	228,306	255,463
Restricted for capital projects levy	4,352,487	3,430,756
Restricted for operating capital	2,688,608	1,303,620
Restricted for long-term facilities maintenance	12,141,697	3,415,754
Restricted for Medical Assistance	264,122	107,785
Assigned for local collaborative time study	702,431	586,066
Assigned for reemployment insurance	837,800	137,800
Assigned for site carryover	752,355	837,785
Assigned for Q compensation	384,169	897
Assigned for school opening costs	695,305	695,305
Assigned for workers' compensation escrow	70,000	70,000
Assigned for post-employment obligations	1,792,340	2,156,636
Assigned for subsequent year budget	–	3,362,700
Assigned for enrollment	2,768,252	3,500,828
Unassigned	<u>13,079,093</u>	<u>15,056,047</u>
Total fund balances	<u>40,953,327</u>	<u>35,073,137</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 116,487,960</u></u>	<u><u>\$ 105,052,689</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 67,732,463	\$ 67,500,322	\$ (232,141)	\$ 67,550,362
Investment earnings	1,500,000	2,415,083	915,083	1,646,501
Other	4,190,343	5,727,947	1,537,604	5,253,963
State sources	113,990,341	115,837,133	1,846,792	110,159,564
Federal sources	6,883,440	4,762,760	(2,120,680)	6,778,368
Total revenue	<u>194,296,587</u>	<u>196,243,245</u>	<u>1,946,658</u>	<u>191,388,758</u>
Expenditures				
Current				
Administration				
Salaries	4,371,065	4,371,526	461	3,872,914
Employee benefits	1,404,471	1,531,504	127,033	1,385,617
Purchased services	144,346	120,156	(24,190)	100,262
Supplies and materials	53,150	59,530	6,380	64,857
Capital expenditures	9,980	28,469	18,489	9,681
Other expenditures	54,400	73,649	19,249	50,614
Total administration	<u>6,037,412</u>	<u>6,184,834</u>	<u>147,422</u>	<u>5,483,945</u>
District support services				
Salaries	3,520,381	3,365,173	(155,208)	3,463,219
Employee benefits	592,776	1,368,064	775,288	1,332,339
Purchased services	1,134,360	858,780	(275,580)	789,340
Supplies and materials	853,125	186,237	(666,888)	324,325
Capital expenditures	1,127,143	393,441	(733,702)	19,280
Other expenditures	11,372	7,258	(4,114)	6,667
Total district support services	<u>7,239,157</u>	<u>6,178,953</u>	<u>(1,060,204)</u>	<u>5,935,170</u>
Elementary and secondary regular instruction				
Salaries	62,406,430	60,711,429	(1,695,001)	60,802,765
Employee benefits	18,856,055	19,378,756	522,701	18,251,660
Purchased services	2,445,995	3,532,070	1,086,075	2,778,266
Supplies and materials	3,417,916	2,313,644	(1,104,272)	1,980,691
Capital expenditures	200,500	387,726	187,226	355,714
Other expenditures	592,552	647,103	54,551	689,862
Total elementary and secondary regular instruction	<u>87,919,448</u>	<u>86,970,728</u>	<u>(948,720)</u>	<u>84,858,958</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	1,948,795	2,157,536	208,741	2,031,513
Employee benefits	673,126	728,369	55,243	692,958
Purchased services	383,721	326,291	(57,430)	1,012,057
Supplies and materials	17,320	48,168	30,848	24,901
Capital expenditures	7,140	19,006	11,866	13,217
Other expenditures	24,000	20,783	(3,217)	21,982
Total vocational education instruction	3,054,102	3,300,153	246,051	3,796,628
Special education instruction				
Salaries	17,598,682	17,166,314	(432,368)	15,846,182
Employee benefits	5,812,517	6,074,715	262,198	5,547,517
Purchased services	495,109	740,120	245,011	420,807
Supplies and materials	132,825	192,537	59,712	174,304
Capital expenditures	12,500	6,334	(6,166)	17,592
Other expenditures	133,060	157,245	24,185	168,460
Total special education instruction	24,184,693	24,337,265	152,572	22,174,862
Instructional support services				
Salaries	9,017,665	9,118,093	100,428	9,219,052
Employee benefits	3,013,319	4,124,222	1,110,903	3,618,565
Purchased services	2,127,115	1,253,440	(873,675)	689,985
Supplies and materials	1,930,192	2,458,639	528,447	2,179,920
Capital expenditures	2,896,750	1,450,106	(1,446,644)	3,085,907
Other expenditures	24,550	27,926	3,376	33,471
Total instructional support services	19,009,591	18,432,426	(577,165)	18,826,900
Pupil support services				
Salaries	4,363,873	4,149,242	(214,631)	3,904,825
Employee benefits	965,653	1,353,754	388,101	1,096,293
Purchased services	13,402,346	13,229,366	(172,980)	12,186,203
Supplies and materials	324,112	408,109	83,997	383,628
Capital expenditures	31,180	49,620	18,440	53,518
Other expenditures	750	1,914	1,164	1,229
Total pupil support services	19,087,914	19,192,005	104,091	17,625,696

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		2022	
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	5,800,401	5,867,046	66,645	5,647,311
Employee benefits	2,578,577	2,192,169	(386,408)	2,057,446
Purchased services	8,646,289	9,220,643	574,354	5,681,348
Supplies and materials	1,003,600	1,533,651	530,051	1,265,312
Capital expenditures	11,762,075	3,570,088	(8,191,987)	5,625,565
Other expenditures	174,250	56,430	(117,820)	67,934
Total sites and buildings	<u>29,965,192</u>	<u>22,440,027</u>	<u>(7,525,165)</u>	<u>20,344,916</u>
Fiscal and other fixed cost programs				
Purchased services	828,000	825,125	(2,875)	851,925
Other expenditures	—	42,565	42,565	43,100
Total fiscal and other fixed cost programs	<u>828,000</u>	<u>867,690</u>	<u>39,690</u>	<u>895,025</u>
Debt service				
Principal	4,011,958	3,918,902	(93,056)	3,944,352
Interest and fiscal charges	707,932	726,668	18,736	786,967
Total debt service	<u>4,719,890</u>	<u>4,645,570</u>	<u>(74,320)</u>	<u>4,731,319</u>
Total expenditures	<u>202,045,399</u>	<u>192,549,651</u>	<u>(9,495,748)</u>	<u>184,673,419</u>
Excess (deficiency) of revenue over expenditures	(7,748,812)	3,693,594	11,442,406	6,715,339
Other financing sources (uses)				
Finance purchase issued	1,181,850	1,181,850	—	2,251,230
Technology subscription issued	—	350,565	350,565	—
Insurance recovery	—	31,219	31,219	210,326
Transfers in	—	622,962	622,962	—
Transfers (out)	—	—	—	(960,775)
Total other financing sources (uses)	<u>1,181,850</u>	<u>2,186,596</u>	<u>1,004,746</u>	<u>1,500,781</u>
Net change in fund balances	<u>\$ (6,566,962)</u>	5,880,190	<u>\$ 12,447,152</u>	8,216,120
Fund balances				
Beginning of year		<u>35,073,137</u>		<u>26,857,017</u>
End of year		<u>\$ 40,953,327</u>		<u>\$ 35,073,137</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 1,899,670	\$ 1,655,674
Receivables		
Accounts and interest	265	1,592
Due from other governmental units	62,801	29,029
Inventory	<u>197,530</u>	<u>50,925</u>
Total assets	<u>\$ 2,160,266</u>	<u>\$ 1,737,220</u>
Liabilities		
Salaries payable	\$ 27,741	\$ 5,644
Accounts and contracts payable	72,241	55,523
Unearned revenue	<u>482,712</u>	<u>372,954</u>
Total liabilities	582,694	434,121
Fund balances		
Nonspendable for inventory	197,530	50,925
Restricted for food service	<u>1,380,042</u>	<u>1,252,174</u>
Total fund balances	<u>1,577,572</u>	<u>1,303,099</u>
Total liabilities and fund balances	<u>\$ 2,160,266</u>	<u>\$ 1,737,220</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Food Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Other – primarily meal sales	\$ 5,112,363	\$ 5,069,270	\$ (43,093)	\$ 1,121,098
State sources	216,199	303,176	86,977	263,972
Federal sources	2,421,446	2,572,661	151,215	8,211,292
Total revenue	<u>7,750,008</u>	<u>7,945,107</u>	<u>195,099</u>	<u>9,596,362</u>
Expenditures				
Current				
Salaries	2,427,357	2,467,033	39,676	2,495,054
Employee benefits	990,348	888,784	(101,564)	925,001
Purchased services	453,875	297,637	(156,238)	640,923
Supplies and materials	3,541,482	3,941,281	399,799	4,005,881
Other expenditures	18,500	15,587	(2,913)	19,373
Capital outlay	50,000	91,916	41,916	11,725
Debt service				
Principal	–	16,756	16,756	–
Total expenditures	<u>7,481,562</u>	<u>7,718,994</u>	<u>237,432</u>	<u>8,097,957</u>
Excess (deficiency) of revenue over expenditures	268,446	226,113	(42,333)	1,498,405
Other financing sources				
Technology subscription issued	–	48,360	48,360	–
Net change in fund balances	<u>\$ 268,446</u>	<u>274,473</u>	<u>\$ 6,027</u>	<u>1,498,405</u>
Fund balances				
Beginning of year		<u>1,303,099</u>		<u>(195,306)</u>
End of year		<u>\$ 1,577,572</u>		<u>\$ 1,303,099</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Community Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 4,738,455	\$ 2,752,302
Receivables		
Current taxes	1,068,557	1,041,626
Delinquent taxes	14,342	13,243
Accounts and interest	69,865	91,737
Due from other governmental units	172,754	229,475
Lease	–	62,498
Prepaid items	–	3,455
	<u>–</u>	<u>3,455</u>
Total assets	<u>\$ 6,063,973</u>	<u>\$ 4,194,336</u>
Liabilities		
Salaries payable	\$ 249,057	\$ 288,562
Accounts and contracts payable	193,197	55,280
Unearned revenue	639,911	568,522
Total liabilities	<u>1,082,165</u>	<u>912,364</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	2,154,253	2,106,932
Lease revenue for subsequent years	–	62,498
Unavailable revenue – delinquent taxes	11,379	9,425
Total deferred inflows of resources	<u>2,165,632</u>	<u>2,178,855</u>
Fund balances		
Nonspendable for prepaid items	–	3,455
Restricted for community education programs	2,418,323	816,161
Restricted for early childhood family education programs	53,322	37,367
Restricted for school readiness	181,519	165,624
Restricted for community service	163,012	80,510
Total fund balances	<u>2,816,176</u>	<u>1,103,117</u>
	<u>–</u>	<u>–</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,063,973</u>	<u>\$ 4,194,336</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Community Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 2,105,550	\$ 2,092,123	\$ (13,427)	\$ 2,185,022
Other – primarily tuition and fees	9,639,822	10,035,942	396,120	9,440,594
State sources	590,415	1,041,499	451,084	1,006,941
Federal sources	417,899	415,711	(2,188)	449,460
Total revenue	<u>12,753,686</u>	<u>13,585,275</u>	<u>831,589</u>	<u>13,082,017</u>
Expenditures				
Current				
Salaries	7,702,929	7,439,970	(262,959)	7,122,105
Employee benefits	2,509,816	2,376,933	(132,883)	2,272,834
Purchased services	1,311,527	1,397,236	85,709	1,287,870
Supplies and materials	456,598	548,993	92,395	421,170
Other expenditures	6,040	3,889	(2,151)	3,249
Capital outlay	131,550	105,195	(26,355)	27,876
Total expenditures	<u>12,118,460</u>	<u>11,872,216</u>	<u>(246,244)</u>	<u>11,135,104</u>
Net change in fund balances	<u>\$ 635,226</u>	1,713,059	<u>\$ 1,077,833</u>	1,946,913
Fund balances				
Beginning of year		<u>1,103,117</u>		<u>(843,796)</u>
End of year		<u>\$ 2,816,176</u>		<u>\$ 1,103,117</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Capital Projects – Building Construction Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 8,050,285	\$ 10,855,967
Cash and investments held by trustee	29,680	28,510
Receivables		
Accounts and interest	2,398	–
Due from other governmental units	<u>–</u>	<u>1,199</u>
Total assets	<u>\$ 8,082,363</u>	<u>\$ 10,885,676</u>
Liabilities		
Accounts and contracts payable	\$ 65,048	\$ 1,453,194
Fund balances		
Restricted for capital projects	<u>8,017,315</u>	<u>9,432,482</u>
Total liabilities and fund balances	<u>\$ 8,082,363</u>	<u>\$ 10,885,676</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Capital Projects – Building Construction Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual

Year Ended June 30, 2023

(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings	\$ –	\$ 465,992	\$ 465,992	\$ 27,499
Other	–	25,393	25,393	634,374
Total revenue	–	491,385	491,385	661,873
Expenditures				
Capital outlay				
Salaries	50,000	20,000	(30,000)	52,127
Employee benefits	25,800	2,945	(22,855)	8,415
Purchased services	515,000	367,951	(147,049)	866,918
Capital expenditures	5,424,200	1,515,656	(3,908,544)	4,228,836
Total expenditures	6,015,000	1,906,552	(4,108,448)	5,156,296
Net change in fund balances	\$ (6,015,000)	(1,415,167)	\$ 4,599,833	(4,494,423)
Fund balances				
Beginning of year		9,432,482		13,926,905
End of year		\$ 8,017,315		\$ 9,432,482

INDEPENDENT SCHOOL DISTRICT NO. 284

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 11,858,668	\$ 11,408,968
Cash and investments held by trustee	-	1,000
Receivables		
Current taxes	7,921,295	8,171,520
Delinquent taxes	114,123	114,904
Due from other governmental units	<u>1,058</u>	<u>924</u>
Total assets	<u>\$ 19,895,144</u>	<u>\$ 19,697,316</u>
Liabilities		
Accounts and contracts payable	\$ -	\$ 1,000
Deferred inflows of resources		
Property taxes levied for subsequent year	15,969,580	16,528,296
Unavailable revenue – delinquent taxes	<u>89,222</u>	<u>88,928</u>
Total deferred inflows of resources	<u>16,058,802</u>	<u>16,617,224</u>
Fund balances		
Restricted for debt service	<u>3,836,342</u>	<u>3,079,092</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,895,144</u>	<u>\$ 19,697,316</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Debt Service Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 16,512,148	\$ 16,425,992	\$ (86,156)	\$ 15,137,719
State sources	5,400	10,583	5,183	9,236
Total revenue	<u>16,517,548</u>	<u>16,436,575</u>	<u>(80,973)</u>	<u>15,146,955</u>
Expenditures				
Debt service				
Principal	9,780,000	9,780,000	–	10,010,000
Interest	5,896,475	5,896,475	–	4,856,666
Fiscal charges and other	2,500	2,850	350	902,382
Total expenditures	<u>15,678,975</u>	<u>15,679,325</u>	<u>350</u>	<u>15,769,048</u>
Excess (deficiency) of revenue over expenditures	838,573	757,250	(81,323)	(622,093)
Other financing sources (uses)				
Refunding bonds issued	–	–	–	132,865,000
Premium on bonds issued	–	–	–	4,923,285
Bond refunding payments	–	–	–	(136,886,511)
Total other financing sources (uses)	<u>–</u>	<u>–</u>	<u>–</u>	<u>901,774</u>
Net change in fund balances	<u>\$ 838,573</u>	<u>757,250</u>	<u>\$ (81,323)</u>	<u>279,681</u>
Fund balances				
Beginning of year		<u>3,079,092</u>		<u>2,799,411</u>
End of year		<u>\$ 3,836,342</u>		<u>\$ 3,079,092</u>

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INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District maintains two internal service funds. These funds are used to account for the District's self-insured benefits and early retirement benefits.

The statements that follow are to provide further detail and support additional analysis for the District's internal service funds.

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds
 Combining Statement of Net Position
 as of June 30, 2023
 (With Comparative Totals as of June 30, 2022)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2023	2022
Assets				
Current assets				
Investments	\$ 5,196,964	\$ 5,672,520	\$ 10,869,484	\$ 9,432,610
Receivables				
Due from other funds	1,732,838	–	1,732,838	3,086,403
Total current assets	6,929,802	5,672,520	12,602,322	12,519,013
Deferred outflows of resources				
Pension plan deferments	–	379,189	379,189	277,843
Liabilities				
Current liabilities				
Accounts and contracts payable	15,830	–	15,830	8
Due to other funds	1,402,763	4,502,648	5,905,411	2,930,462
Claims incurred, but not reported	1,275,282	–	1,275,282	2,003,779
Severance benefits payable	–	318,643	318,643	250,277
Total pension liability	–	633,347	633,347	–
Total current liabilities	2,693,875	5,454,638	8,148,513	5,184,526
Long-term liabilities				
Severance benefits payable	–	1,604,980	1,604,980	2,421,637
Total pension liability	–	2,816,194	2,816,194	3,745,310
Total long-term liabilities	–	4,421,174	4,421,174	6,166,947
Total liabilities	2,693,875	9,875,812	12,569,687	11,351,473
Deferred inflows of resources				
Pension plan deferments	–	211,826	211,826	231,472
Net position				
Unrestricted	\$ 4,235,927	\$ (4,035,929)	\$ 199,998	\$ 1,213,911

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds
 Combining Statement of Revenue, Expenses, and Changes in Net Position
 Year Ended June 30, 2023
 (With Comparative Totals for the Year Ended June 30, 2022)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2023	2022
Operating revenue				
Charges for services	\$ 22,453,455	\$ —	\$ 22,453,455	\$ 20,603,874
Operating expenses				
Dental benefit claims	1,525,481	—	1,525,481	1,528,928
Health benefit claims	21,712,975	—	21,712,975	20,726,414
Early retirement incentive and sick leave benefits	—	407,134	407,134	992,521
Total operating expenses	<u>23,238,456</u>	<u>407,134</u>	<u>23,645,590</u>	<u>23,247,863</u>
Operating income (loss)	(785,001)	(407,134)	(1,192,135)	(2,643,989)
Nonoperating revenue				
Investment earnings	<u>201,911</u>	<u>599,273</u>	<u>801,184</u>	<u>476,794</u>
Income (loss) before transfers	(583,090)	192,139	(390,951)	(2,167,195)
Transfers in	—	—	—	960,775
Transfers out	<u>(622,962)</u>	<u>—</u>	<u>(622,962)</u>	<u>—</u>
Change in net position	(1,206,052)	192,139	(1,013,913)	(1,206,420)
Net position				
Beginning of year	<u>5,441,979</u>	<u>(4,228,068)</u>	<u>1,213,911</u>	<u>2,420,331</u>
End of year	<u>\$ 4,235,927</u>	<u>\$ (4,035,929)</u>	<u>\$ 199,998</u>	<u>\$ 1,213,911</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds
 Combining Statement of Cash Flows
 Year Ended June 30, 2023
 (With Comparative Totals for the Year Ended June 30, 2022)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2023	2022
Cash flows from operating activities				
Charges for services	\$ 22,414,255	\$ –	\$ 22,414,255	\$ 20,626,284
Payments for health and dental claims	(23,951,131)	–	(23,951,131)	(22,267,184)
Payments for retirement benefits	–	(1,572,186)	(1,572,186)	(1,223,599)
Net cash flows from operating activities	(1,536,876)	(1,572,186)	(3,109,062)	(2,864,499)
Cash flows from noncapital financing activities				
Cash received from other funds	2,795,528	1,572,186	4,367,714	1,537,697
Purchase of investments	(635,690)	–	(635,690)	–
Transfers in	–	–	–	960,775
Transfers out	(622,962)	–	(622,962)	–
Net cash flows from noncapital financing activities	1,536,876	1,572,186	3,109,062	2,498,472
Net change in cash and cash equivalents	–	–	–	(366,027)
Cash and cash equivalents				
Beginning of year	–	–	–	366,027
End of year	\$ –	\$ –	\$ –	\$ –
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (785,001)	\$ (407,134)	\$ (1,192,135)	\$ (2,643,989)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets				
Due from other funds	(39,200)	–	(39,200)	22,410
Deferred outflows of resources – pension plan deferments	–	(101,346)	(101,346)	63,376
Changes in liabilities and deferred inflows				
Accounts and contracts payable	15,822	–	15,822	(11,842)
Claims incurred, but not reported	(728,497)	–	(728,497)	–
Severance benefits payable	–	(748,291)	(748,291)	(76,627)
Total pension liability	–	(295,769)	(295,769)	(391,715)
Deferred inflows of resources – pension plan deferments	–	(19,646)	(19,646)	173,888
Net cash flows from operating activities	\$ (1,536,876)	\$ (1,572,186)	\$ (3,109,062)	\$ (2,864,499)
Noncash investing, capital, and financing activities				
Market value adjustment on investments in life insurance contracts	\$ 201,911	\$ 599,273	\$ 801,184	\$ 476,794

SECTION III
STATISTICAL SECTION
(UNAUDITED)

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STATISTICAL SECTION (UNAUDITED)

This section of Independent School District No. 284's (the District) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Indicators

These schedules contain service and infrastructure data to help the reader understand how the information in the District's ACFR relates to the services the District provides, and the activities it performs.

Source: Unless otherwise noted, the information presented is derived from the District's ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 284

Net Position by Component
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Net investment in capital assets	\$ 60,689,911	\$ 65,253,780	\$ 31,901,934	\$ 40,112,576
Restricted	12,624,943	13,091,641	13,662,842	7,822,506
Unrestricted	40,787,379	(50,117,797)	(46,927,869)	(122,259,148)
Total governmental activities net position	<u>\$ 114,102,233</u>	<u>\$ 28,227,624</u>	<u>\$ (1,363,093)</u>	<u>\$ (74,324,066)</u>

Note 1: The District implemented GASB Statement No. 68 in fiscal 2015. The District reported a change in accounting principle as a result of implementing this standard that decreased net position by approximately \$87.5 million. Prior year amounts have not been restated.

Note 2: The District implemented GASB Statement Nos. 73, 74, and 75 in fiscal 2017. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$29.9 million. Prior year amounts have not been restated.

Note 3: The District implemented GASB Statement No. 84 in fiscal 2020, reported as a change in accounting principle as a result of implementing this standard, which increased net position by approximately \$1.2 million. Prior year amounts have not been restated.

2018	2019	2020	2021	2022	2023
\$ 37,679,712	\$ 37,050,317	\$ 27,572,468	\$ 29,989,500	\$ 33,227,426	\$ 36,667,330
10,695,169	10,648,975	9,472,475	3,126,677	11,224,124	25,400,096
(158,453,974)	(122,967,598)	(133,667,103)	(139,295,623)	(131,772,607)	(116,456,636)
<u><u>\$(110,079,093)</u></u>	<u><u>\$ (75,268,306)</u></u>	<u><u>\$ (96,622,160)</u></u>	<u><u>\$(106,179,446)</u></u>	<u><u>\$ (87,321,057)</u></u>	<u><u>\$ (54,389,210)</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Expenses				
Administration	\$ 3,833,741	\$ 3,839,848	\$ 4,817,133	\$ 6,700,296
District support services	4,924,827	4,577,951	5,033,300	6,114,326
Elementary and secondary regular instruction	64,030,267	67,230,737	68,238,658	97,927,589
Vocational education instruction	2,376,614	2,922,503	2,804,948	3,737,593
Special education instruction	16,664,813	16,695,866	17,678,829	23,736,177
Instructional support services	9,446,640	9,267,077	10,313,332	13,276,121
Pupil support services	11,606,924	11,997,753	12,363,815	14,566,050
Sites and buildings	23,108,226	16,373,431	31,109,967	35,215,528
Fiscal and other fixed cost programs	355,757	385,547	417,879	566,951
Food service	5,367,185	5,619,154	5,896,122	6,484,275
Community service	8,343,413	7,512,257	8,207,904	9,811,345
Interest and fiscal charges	4,117,943	5,748,064	5,134,248	5,326,192
Total governmental activities expenses	<u>154,176,350</u>	<u>152,170,188</u>	<u>172,016,135</u>	<u>223,462,443</u>
Program revenues				
Charges for services				
Administration	202,982	166,265	215,357	57,422
Elementary and secondary regular instruction	1,021,619	1,159,389	1,262,298	1,287,405
Vocational education instruction	1,324	-	-	-
Special education instruction	560	247,585	322,586	350,928
Instructional support services	18,905	9,493	7,808	6,703
Pupil support services	28,369	28,178	25,773	22,018
Sites and buildings	662,870	512,766	575,910	558,826
Food service	3,806,157	4,222,938	4,447,648	5,067,696
Community service	6,529,492	5,556,600	6,382,167	7,410,890
Operating grants and contributions	15,171,555	15,216,756	16,140,494	17,625,350
Capital grants and contributions	346,713	910,167	911,502	1,351,039
Total governmental activities program revenues	<u>27,790,546</u>	<u>28,030,137</u>	<u>30,291,543</u>	<u>33,738,277</u>
Net (expense) revenue	(126,385,804)	(124,140,051)	(141,724,592)	(189,724,166)
General revenues and other changes in net position				
Taxes				
Property taxes, levied for general purposes	22,503,184	38,153,378	38,434,705	42,239,180
Property taxes, levied for community service	781,857	1,524,385	1,244,109	1,096,913
Property taxes, levied for debt service	11,203,441	11,401,371	15,673,366	14,587,642
General grants and aids	84,572,800	72,170,101	74,485,371	83,119,553
Other general revenues	1,413,287	1,376,993	1,240,454	2,001,619
Investment earnings	1,170,089	1,185,644	1,162,703	1,886,224
Special item	-	-	-	-
Total general revenues and other changes in net position	<u>121,644,658</u>	<u>125,811,872</u>	<u>132,240,708</u>	<u>144,931,131</u>
Change in net position	<u>\$ (4,741,146)</u>	<u>\$ 1,671,821</u>	<u>\$ (9,483,884)</u>	<u>\$ (44,793,035)</u>

Note: The District implemented GASB Statement No. 68 in fiscal 2015, GASB Statement Nos. 73, 74, and 75 in fiscal 2017, and GASB Statement No. 84 in fiscal 2020.

2018	2019	2020	2021	2022	2023
\$ 6,052,169	\$ 4,265,884	\$ 5,744,321	\$ 5,749,982	\$ 5,580,376	\$ 5,747,682
5,347,446	5,961,373	7,124,303	5,397,237	6,003,506	6,294,468
98,324,381	57,568,978	94,447,134	94,959,700	87,857,642	76,223,157
3,782,104	2,163,529	3,448,696	3,897,753	3,731,676	2,759,344
23,646,291	15,166,922	22,972,019	24,080,587	21,614,577	21,371,825
18,777,288	13,281,310	20,521,549	18,730,543	18,462,776	17,420,412
14,370,024	12,799,455	15,297,882	16,167,678	17,624,546	18,480,033
23,723,765	21,884,093	31,256,979	30,193,336	25,596,931	28,343,784
281,446	541,321	539,743	420,778	895,025	867,690
6,469,883	6,943,797	6,743,253	5,743,363	8,047,821	7,732,984
10,971,816	10,774,854	11,509,169	9,728,339	10,984,506	12,046,032
6,692,718	7,556,619	8,353,500	7,878,465	4,683,351	6,008,024
218,439,331	158,908,135	227,958,548	222,947,761	211,082,733	203,295,435
39,922	117,202	1,566	215	9,582	14,112
1,323,071	1,339,296	1,435,317	776,860	1,622,069	1,661,240
—	—	—	—	—	—
498,813	307,962	431,278	437,583	670,258	597,917
15,338	14,469	12,733	11,952	14,287	17,656
152,731	148,244	185,197	172,328	192,904	230,392
628,772	591,360	454,390	326,747	687,156	685,254
5,357,091	5,318,392	4,000,966	273,566	1,121,098	5,069,270
8,164,553	8,933,531	7,775,972	4,837,454	9,440,594	10,035,942
16,357,459	16,952,023	20,694,796	24,733,862	30,187,591	24,542,184
2,870,495	1,534,850	1,517,914	1,389,335	1,171,004	1,200,886
35,408,245	35,257,329	36,510,129	32,959,902	45,116,543	44,054,853
(183,031,086)	(123,650,806)	(191,448,419)	(189,987,859)	(165,966,190)	(159,240,582)
52,196,919	55,461,620	58,866,293	64,000,234	67,563,040	67,527,408
993,672	1,222,047	1,537,423	1,884,647	2,186,740	2,094,077
8,274,499	12,085,201	12,427,460	14,575,929	15,150,556	16,426,286
81,977,981	82,036,235	90,978,084	96,793,030	94,871,042	99,864,411
1,672,313	1,429,838	2,621,106	1,499,701	2,902,407	2,577,988
2,160,675	3,191,342	2,476,239	1,677,032	2,150,794	3,682,259
—	3,035,310	—	—	—	—
147,276,059	158,461,593	168,906,605	180,430,573	184,824,579	192,172,429
<u>\$ (35,755,027)</u>	<u>\$ 34,810,787</u>	<u>\$ (22,541,814)</u>	<u>\$ (9,557,286)</u>	<u>\$ 18,858,389</u>	<u>\$ 32,931,847</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 139,900	\$ 170,070	\$ 196,566	\$ 355,711
Restricted	6,474,793	6,549,824	5,838,351	2,824,355
Committed	2,889,790	2,889,790	2,889,790	-
Assigned	1,766,330	2,508,237	5,482,867	4,918,059
Unassigned	10,926,181	9,306,757	9,347,456	8,050,979
Total General Fund	<u>\$ 22,196,994</u>	<u>\$ 21,424,678</u>	<u>\$ 23,755,030</u>	<u>\$ 16,149,104</u>
All other governmental funds				
Nonspendable				
Special revenue funds	\$ 82,038	\$ 90,176	\$ 94,839	\$ 100,667
Capital Projects –				
Building Construction Fund	103,151	29,382	3,795	370,688
Restricted				
Special revenue funds	3,157,131	2,763,831	2,777,607	3,131,609
Capital Projects –				
Building Construction Fund	124,613,839	94,734,895	25,480,370	8,669,298
Debt Service Fund	4,904,822	2,044,497	2,618,143	2,475,932
Unassigned				
Special revenue funds	-	-	-	-
Capital Projects –				
Building Construction Fund	-	-	-	(528,128)
Total all other governmental funds	<u>\$ 132,860,981</u>	<u>\$ 99,662,781</u>	<u>\$ 30,974,754</u>	<u>\$ 14,220,066</u>
Total all governmental funds	<u>\$ 155,057,975</u>	<u>\$ 121,087,459</u>	<u>\$ 54,729,784</u>	<u>\$ 30,369,170</u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 287,085	\$ 316,399	\$ 611,106	\$ 608,414	\$ 155,695	\$ 196,362
5,770,694	7,600,701	6,775,773	2,976,949	8,513,378	19,675,220
–	–	–	–	–	–
5,712,743	5,369,294	5,529,336	7,775,597	11,348,017	8,002,652
8,304,664	12,681,756	19,030,745	15,496,057	15,056,047	13,079,093
<u>\$ 20,075,186</u>	<u>\$ 25,968,150</u>	<u>\$ 31,946,960</u>	<u>\$ 26,857,017</u>	<u>\$ 35,073,137</u>	<u>\$ 40,953,327</u>
\$ 108,812	\$ 87,830	\$ 138,321	\$ 110,760	\$ 54,380	\$ 197,530
357,895	19,169	–	–	–	–
2,824,021	2,479,699	854,097	243,867	2,351,836	4,196,218
68,914,606	33,749,841	23,516,237	13,926,905	9,432,482	8,017,315
2,606,958	2,833,280	2,683,374	2,799,411	3,079,092	3,836,342
–	–	(137,471)	(1,393,729)	–	–
–	(1,219,341)	(4,611,885)	–	–	–
<u>\$ 74,812,292</u>	<u>\$ 37,950,478</u>	<u>\$ 22,442,673</u>	<u>\$ 15,687,214</u>	<u>\$ 14,917,790</u>	<u>\$ 16,247,405</u>
<u>\$ 94,887,478</u>	<u>\$ 63,918,628</u>	<u>\$ 54,389,633</u>	<u>\$ 42,544,231</u>	<u>\$ 49,990,927</u>	<u>\$ 57,200,732</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

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

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Local sources				
Taxes	\$ 34,451,771	\$ 51,053,987	\$ 55,577,523	\$ 57,642,494
Investment earnings	37,847	144,163	135,329	538,191
Other	13,441,482	13,280,276	14,480,001	17,174,010
State sources	95,680,683	84,196,712	87,767,205	93,888,892
Federal sources	4,402,856	4,100,243	3,770,162	4,239,619
Total revenues	<u>148,014,639</u>	<u>152,775,381</u>	<u>161,730,220</u>	<u>173,483,206</u>
Expenditures				
Current				
Administration	3,809,563	3,882,636	3,960,854	4,307,817
District support services	3,812,160	3,831,038	4,214,722	4,856,373
Elementary and secondary regular instruction	57,161,164	61,261,179	61,793,156	64,754,485
Vocational education instruction	2,282,764	2,898,253	2,775,891	2,782,707
Special education instruction	16,143,749	16,675,799	17,390,283	17,738,153
Instructional support services	9,359,060	9,518,374	10,107,948	9,841,449
Pupil support services	11,181,875	12,151,446	12,289,246	13,117,743
Sites and buildings	9,618,077	10,212,586	10,577,248	18,089,426
Fiscal and other fixed cost programs	355,757	385,547	417,879	566,951
Food service	5,226,866	5,574,751	5,705,994	6,173,350
Community service	8,491,628	7,537,839	8,008,491	8,912,116
Capital outlay	38,000,191	37,044,922	82,087,300	26,537,306
Debt service				
Principal	10,130,000	11,526,756	11,364,273	11,554,610
Interest and fiscal charges	3,522,846	5,410,994	6,467,926	6,023,460
Total expenditures	<u>179,095,700</u>	<u>187,912,120</u>	<u>237,161,211</u>	<u>195,255,946</u>
Excess of revenues over (under) expenditures	(31,081,061)	(35,136,739)	(75,430,991)	(21,772,740)
Other financing sources (uses)				
Sale of equipment	-	-	-	21,653
Sale of real property	-	-	-	-
Insurance recovery proceeds	251,612	-	-	-
Bonds issued	136,805,000	10,255,000	1,820,000	-
Certificates of participation issued	-	-	-	-
Premium on debt issued	3,023,175	867,145	57,459	-
Finance purchase issued	1,235,860	1,099,078	6,750,775	767,400
Technology subscription issued	-	-	-	-
Payment to refunded bond escrow agent	-	(11,055,000)	(1,835,000)	-
Transfers in	7,253,826	6,901,900	9,709,564	13,006,244
Transfers out	(7,253,826)	(6,901,900)	(7,429,482)	(13,117,868)
Total other financing sources (uses)	<u>141,315,647</u>	<u>1,166,223</u>	<u>9,073,316</u>	<u>677,429</u>
Net change in fund balances	<u>\$ 110,234,586</u>	<u>\$ (33,970,516)</u>	<u>\$ (66,357,675)</u>	<u>\$ (21,095,311)</u>
Debt service as a percentage of noncapital expenditures	<u>9.7%</u>	<u>11.2%</u>	<u>10.3%</u>	<u>9.7%</u>

2018	2019	2020	2021	2022	2023
\$ 61,547,600	\$ 68,770,016	\$ 72,813,330	\$ 80,433,919	\$ 84,873,103	\$ 86,018,437
838,461	2,770,330	2,197,147	1,305,933	1,674,000	2,881,075
17,856,126	18,202,110	16,918,525	8,336,406	16,450,029	20,858,552
96,910,458	101,283,833	107,226,242	108,577,224	111,439,713	117,192,391
4,329,494	4,609,793	5,924,132	14,093,576	15,439,120	7,751,132
181,482,139	195,636,082	205,079,376	212,747,058	229,875,965	234,701,587
4,380,862	4,785,410	5,067,908	5,083,452	5,483,945	6,184,834
4,807,590	5,445,961	6,694,187	5,096,001	5,935,170	6,178,953
68,352,055	76,186,117	81,936,301	83,152,766	84,858,958	86,970,728
2,953,500	3,043,470	3,272,414	3,670,138	3,796,628	3,300,153
18,658,389	20,099,837	21,779,719	22,445,977	22,174,862	24,337,265
15,992,693	16,158,133	19,718,543	18,149,211	18,826,900	18,432,426
13,098,157	14,067,489	15,049,233	15,855,236	17,625,696	19,192,005
17,692,885	14,265,340	14,028,350	25,477,618	20,344,916	22,440,027
281,446	541,321	539,743	420,778	895,025	867,690
6,403,380	6,737,168	6,657,150	5,601,859	8,086,232	7,610,322
10,298,600	11,073,210	11,322,610	9,602,128	11,107,228	11,767,021
18,646,356	40,253,946	47,880,501	9,634,742	5,195,897	2,103,663
5,789,891	6,547,836	7,992,578	9,337,680	13,954,352	13,715,658
6,081,787	7,937,194	8,371,309	8,761,139	6,546,015	6,625,993
193,437,591	227,142,432	250,310,546	222,288,725	224,831,824	229,726,738
(11,955,452)	(31,506,350)	(45,231,170)	(9,541,667)	5,044,141	4,974,849
-	-	-	-	-	-
-	-	6,251,000	-	-	-
-	-	-	-	210,326	31,219
66,895,000	-	7,455,000	8,340,000	132,865,000	-
-	-	17,000,000	-	-	-
3,406,305	-	1,690,099	951,055	4,923,285	-
6,172,455	537,500	1,824,796	1,350,145	2,251,230	1,181,850
-	-	-	-	-	398,925
-	-	-	(9,200,000)	(136,886,511)	-
6,779,299	2,042,900	8,667,013	4,611,885	-	622,962
(6,779,299)	(2,042,900)	(8,373,693)	(8,356,820)	(960,775)	-
76,473,760	537,500	34,514,215	(2,303,735)	2,402,555	2,234,956
\$ 64,518,308	\$ (30,968,850)	\$ (10,716,955)	\$ (11,845,402)	\$ 7,446,696	\$ 7,209,805
6.7%	7.6%	7.6%	8.6%	9.3%	9.0%

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INDEPENDENT SCHOOL DISTRICT NO. 284

Tax Capacities and Market Values
Last Ten Fiscal Years

Fiscal Year	Net Tax Capacity	Taxable Market Value	Percent Tax Capacity of Estimated Market Value
2014	\$ 109,307,508	\$ 9,628,799,946	1.1 %
2015	111,197,389	9,846,198,999	1.1
2016	119,387,105	10,688,657,739	1.1
2017	127,889,211	11,410,014,227	1.1
2018	137,065,114	12,249,671,471	1.1
2019	146,188,244	13,028,383,691	1.1
2020	156,060,319	13,916,257,860	1.1
2021	166,478,303	14,839,903,276	1.1
2022	176,520,258	15,755,769,997	1.1
2023	182,970,236	16,443,824,055	1.1

Note: Per the Hennepin County Taxpayer Services Division, reliable information for the breakdown of assessed and actual residential, commercial, and industrial property values is not available.

Source: Hennepin County Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 284

Property Tax Rates – Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	ISD No. 284	Corcoran	Maple Grove	Medicine Lake	Medina
2014	25.236%	46.111%	42.342%	40.691%	24.639%
2015	24.571%	49.743%	42.463%	37.508%	25.501%
2016	26.252%	45.311%	39.831%	34.127%	23.577%
2017	26.106%	45.691%	39.196%	40.413%	23.301%
2018	26.290%	45.994%	38.245%	35.525%	22.270%
2019	25.464%	45.357%	36.709%	45.247%	21.521%
2020	24.833%	45.160%	34.746%	42.765%	21.529%
2021	26.681%	45.013%	32.756%	48.696%	22.493%
2022	26.912%	43.522%	31.911%	46.388%	22.468%
2023	23.848%	42.122%	26.902%	41.635%	22.559%

County Auditor's Gross Spread Levies

2014	\$ 48,622,654	\$ 97,245	\$ 2,577,001	\$ 340,359	\$ 2,965,982
2015	49,995,136	100,000	2,699,999	350,000	3,149,999
2016	55,954,344	167,872	3,189,576	391,702	3,749,151
2017	58,429,819	233,740	3,272,362	409,045	4,090,453
2018	68,605,225	304,340	3,226,004	426,076	4,199,892
2019	72,641,789	480,237	3,567,472	480,237	4,802,366
2020	79,769,816	797,649	3,828,717	558,355	5,344,251
2021	83,771,787	921,490	3,853,502	586,403	5,612,710
2022	85,835,162	1,201,692	4,034,253	515,011	6,008,461
2023	88,096,119	1,409,538	4,580,998	616,673	6,342,920

Note: Above tax rates are used to levy city, county, and school district taxes.

Source: Hennepin County Taxpayer Services Division

<u>Minnetonka</u>	<u>Orono</u>	<u>Plymouth</u>	<u>Wayzata</u>	<u>Hennepin County</u>	<u>Special Districts</u>
37.567%	17.667%	29.309%	26.020%	49.461%	8.400%
38.194%	17.815%	30.114%	26.311%	49.959%	8.858%
37.089%	17.387%	28.374%	25.705%	46.398%	9.785%
35.674%	17.325%	27.330%	24.673%	45.356%	9.530%
36.378%	16.759%	26.482%	23.352%	44.087%	9.319%
35.710%	16.555%	26.344%	21.749%	42.808%	8.973%
34.676%	16.406%	25.920%	21.672%	41.861%	8.550%
36.574%	16.512%	25.796%	21.055%	41.084%	8.219%
35.556%	16.780%	26.119%	20.644%	38.535%	8.176%
33.922%	16.569%	24.307%	19.468%	38.535%	7.148%
\$ 8,168,606	\$ 534,849	\$ 26,839,705	\$ 7,098,907	\$ 670,175,143	\$ 132,283,063
8,399,998	550,000	27,499,994	7,249,998	681,253,275	127,112,287
9,177,027	615,532	30,832,572	7,834,047	695,586,226	129,960,888
9,641,782	584,350	32,022,403	8,180,906	726,763,726	135,429,950
9,556,277	608,680	33,903,780	8,643,257	759,408,857	142,541,391
10,771,020	686,052	37,870,083	9,947,758	788,559,712	147,240,760
11,964,741	717,884	45,226,722	11,326,622	829,555,042	154,800,273
12,565,768	753,946	47,749,919	11,728,050	868,958,906	156,344,726
12,703,604	772,516	48,754,372	11,845,252	899,375,132	162,053,155
12,157,264	792,865	50,038,596	12,157,265	930,849,945	166,557,210

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INDEPENDENT SCHOOL DISTRICT NO. 284

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Property	2023			2014		
		Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Ridgedale Center, LLC	Commercial	\$ 1,724,970	1	0.94 %	\$ 2,459,250	1	2.25 %
Medica Health Plans	Commercial	1,533,850	2	0.84	1,272,722	2	1.16
IRET Properties	Apartment	1,396,013	3	0.76	—	—	—
AX 601 Tower, LP	Commercial	1,251,150	4	0.68	—	—	—
WHQ, LLC	Commercial	1,241,250	5	0.68	834,624	5	0.76
Pembroke TCM Atria, LLC	Commercial	1,139,250	6	0.62	—	—	—
TFO REVA Wildamerica PPC, LLC	Commercial	1,130,850	7	0.62	—	—	—
RREEFAmerica Reit II Corp.	Apartment	1,090,775	8	0.60	623,875	7	0.57
CVIII Vicksburg Village, LLC	Apartment	957,938	9	0.52	—	—	—
CenterPoint Energy	Utility	821,078	10	0.45	—	—	—
KBS II 601 Tower, LLC	Commercial	—	—	—	957,650	3	0.88
Talcott III Atria, LLC	Commercial	—	—	—	837,938	4	0.77
GS Park Place, LLC	Apartment	—	—	—	640,625	6	0.59
TCA R E, LLC	Commercial	—	—	—	499,250	8	0.46
Plymouth Corp. Center DE, LLC	Industrial	—	—	—	485,848	9	0.44
Pinnacle/Vicksburg Village	Apartment	—	—	—	457,913	10	0.42
Total		\$ 12,287,124		6.72 %	\$ 9,069,695		8.30 %

Sources: Fiscal year 2023 information: obtained from the District's bond agents, Ehlers Public Finance Advisors (prepared by Ehlers and Associates, Inc.)

Fiscal year 2014 information: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 284

Property Tax Levies, Collections, and Receivables
Last Ten Fiscal Years

For Taxes Collectible	Taxes Levied for the Fiscal Year			First Year Levy Recognized		Collections
	Operating Tax Levy	Debt Tax Levy	Total	Amount	Percentage of Levy	Received in Subsequent Years
2014	\$ 37,383,176	\$ 11,239,478	\$ 48,622,654	\$ 48,401,803	99.5 %	\$ 220,851
2015	38,442,757	11,552,379	49,995,136	49,855,092	99.7	140,044
2016	40,225,448	15,728,896	55,954,344	55,775,065	99.7	110,359
2017	43,779,692	14,650,127	58,429,819	58,223,020	99.6	205,019
2018	56,479,703	12,125,522	68,605,225	68,580,763	100.0	(59,046)
2019	60,211,031	12,430,758	72,641,789	72,441,691	99.7	178,134
2020	65,159,083	14,610,733	79,769,816	79,555,962	99.7	170,965
2021	68,682,875	15,092,146	83,775,021	83,456,658	99.6	252,028
2022	69,309,760	16,528,296	85,838,056	85,445,760	99.5	–
2023	72,129,983	15,969,580	88,099,563	44,400,000	50.4	–

Note: Collections received in subsequent years includes adjustments and abatements.

Source: Minnesota Department of Education School Tax Reports and Hennepin County Tax Settlement

Uncollected Taxes Receivable as of June 30, 2023

Total to Date		Delinquent		Current	
Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 48,622,654	100.0 %	\$ -	- %	\$ -	- %
49,995,136	100.0	-	-	-	-
55,885,424	99.9	-	-	-	-
58,428,039	100.0	1,780	-	-	-
68,521,717	99.9	83,508	0.1	-	-
72,619,825	100.0	21,964	-	-	-
79,726,927	99.9	42,889	0.1	-	-
83,708,686	99.9	66,335	0.1	-	-
85,445,760	99.5	392,296	0.5	-	-
44,400,000	50.4	-	-	43,699,563	49.6
		<u>\$ 608,772</u>		<u>\$ 43,699,563</u>	

INDEPENDENT SCHOOL DISTRICT NO. 284

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities							Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Premium (Discount) on Bonds	Certificates of Participation	Finance Purchase	Lease	Technology Subscription	Total Primary Government		
2014	\$184,045,000	\$ 4,628,582	\$ 10,355,000	\$ 1,300,465	\$ -	\$ -	\$200,329,047	5.3 %	\$ 3,246
2015	174,070,000	4,359,617	9,220,000	1,182,787	-	-	188,832,404	4.9	2,982
2016	165,110,000	3,625,490	8,495,000	6,239,289	-	-	183,469,779	4.5	2,826
2017	156,210,000	3,120,929	7,755,000	5,092,079	-	-	172,178,008	N/A	2,588
2018	220,160,000	6,208,464	7,000,000	9,174,643	-	-	242,543,107	N/A	3,646
2019	215,880,000	5,790,352	6,225,000	8,219,307	-	-	236,114,659	N/A	3,421
2020	218,020,000	7,035,999	22,590,000	8,001,525	-	-	255,647,524	N/A	3,600
2021	210,715,000	7,229,090	21,460,000	7,588,990	-	-	246,993,080	N/A	3,383
2022	205,420,000	9,277,034	20,180,000	7,305,616	686,185	-	242,868,835	N/A	3,318
2023	195,640,000	8,357,439	18,860,000	6,150,648	550,957	255,313	229,814,357	N/A	3,140

N/A – Not Available

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

Source: The District’s outstanding debt can be found in the notes to basic financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 284

Ratio of Net General Obligation Bonded Debt
to Tax Capacity and Net General Obligation Bonded Debt
per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Net Tax Capacity	Percent of Net Debt to Net Tax Capacity	Estimated Population (1)	Net Bonded Debt per Capita
2014	\$ 188,673,582	\$ 4,904,822	\$ 183,768,760	\$ 109,307,508	168.12 %	61,717	\$ 2,978
2015	178,429,617	2,044,497	176,385,120	111,197,389	158.62	63,317	2,786
2016	168,735,490	2,618,143	166,117,347	119,387,105	139.14	64,917	2,559
2017	159,330,929	2,475,932	156,854,997	127,889,211	122.65	66,517	2,358
2018	226,368,464	2,606,958	223,761,506	137,065,114	163.25	66,517	3,364
2019	221,670,352	2,833,280	218,837,072	146,188,244	149.70	69,017	3,171
2020	225,055,999	2,683,374	222,372,625	156,060,319	142.49	71,017	3,131
2021	217,944,090	2,799,411	215,144,679	166,478,303	129.23	73,017	2,947
2022	214,697,034	3,079,092	211,617,942	176,520,258	119.88	73,197	2,891
2023	203,997,439	3,836,342	200,161,097	182,970,236	109.40	73,197	2,735

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

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INDEPENDENT SCHOOL DISTRICT NO. 284

Direct and Overlapping Debt
as of June 30, 2023

Governmental Unit	Tax Collection Calendar Year – 2023 Taxable Net Tax Capacity	General Obligation Debt (1)	Debt Applicable to Tax Capacity in ISD No. 284 (2)	
			Percent	Amount
Direct debt				
Independent School District No. 284	\$ 208,658,384	\$ 229,814,357	100.00 %	\$ 229,814,357
Overlapping debt				
Hennepin County	2,680,115,860	1,439,840,000	7.30	105,096,115
Cities				
Corcoran	17,054,170	12,090,000	19.49	2,355,763
Maple Grove	151,839,203	100,430,000	7.08	7,111,917
Medicine Lake	1,436,258	930,000	98.46	915,687
Medina	26,647,216	7,335,000	56.09	4,114,331
Minnetonka	139,845,072	60,145,000	20.59	12,386,678
Orono	50,624,411	18,290,000	3.67	671,267
Plymouth	189,194,510	60,845,000	62.79	38,207,609
Wayzata	29,107,826	19,020,000	98.80	18,791,767
Other				
Metropolitan Council	2,678,115,444	1,717,186,171	2.27	39,037,917
Three Rivers Park District	1,786,736,647	58,975,000	11.29	6,658,278
Total overlapping debt				<u>235,347,329</u>
Total direct and overlapping debt				<u>\$ 465,161,686</u>

(1) Only those taxing jurisdictions with general obligation debt outstanding are included in this section. Does not include nongeneral obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

(2) The percent overlap is based on the percentage of tax capacity of the individual entities in the District.

Source: Hennepin County Department of General Services – Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 284

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2014	2015	2016	2017
Debt limit	\$ 1,470,794,289	\$ 1,504,001,884	\$ 1,603,298,661	\$ 1,711,502,134
Total net debt applicable to the limit	<u>174,368,930</u>	<u>170,174,267</u>	<u>166,117,347</u>	<u>156,854,997</u>
Legal debt margin	<u>\$ 1,296,425,359</u>	<u>\$ 1,333,827,617</u>	<u>\$ 1,437,181,314</u>	<u>\$ 1,554,647,137</u>
Total net debt applicable to the limit as a percentage of debt limit	11.86%	11.31%	10.36%	9.16%

Note: Per Minnesota finance laws, the District's outstanding general obligation debt should not exceed 15 percent of total property market value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: State of Minnesota School Tax Report

2018	2019	2020	2021	2022	2023
\$ 1,837,450,721	\$ 1,954,257,554	\$ 2,087,438,679	\$ 2,225,985,491	\$ 2,363,365,500	\$ 2,466,573,608
223,761,506	218,837,072	222,372,625	215,144,679	211,617,942	200,161,097
<u>\$ 1,613,689,215</u>	<u>\$ 1,735,420,482</u>	<u>\$ 1,865,066,054</u>	<u>\$ 2,010,840,812</u>	<u>\$ 2,151,747,558</u>	<u>\$ 2,266,412,511</u>
12.18%	11.20%	10.65%	9.67%	8.95%	8.11%

Legal Debt Margin Calculation for Fiscal Year 2023

Market value	\$16,443,824,055
Debt limit (15% of market value)	2,466,573,608
Debt applicable to the limit	
General obligation bonds	203,997,439
Less amount set aside for repayment of general obligation debt	<u>(3,836,342)</u>
Total net debt applicable to the limit	<u>200,161,097</u>
Legal debt margin	<u>\$ 2,266,412,511</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2014	61,717	\$ 3,754,121,676	\$ 60,828	10,707	4.5 %
2015	63,317	3,893,488,964	61,492	10,762	3.7
2016	64,917	4,103,857,989	63,217	10,858	3.7
2017	66,517	N/A	N/A	11,330	3.5
2018	66,517	N/A	N/A	11,642	2.8
2019	69,017	N/A	N/A	11,912	3.2
2020	71,017	N/A	N/A	12,134	9.8
2021	73,017	N/A	N/A	11,909	4.7
2022	73,197	N/A	N/A	11,841	2.2
2023	73,197	N/A	N/A	12,245	3.2

N/A – Not Available

Sources: Population data based on information from property developers and cities; methodology approved by the State Demographer’s Office.

Per capita personal income data is for the state of Minnesota and is obtained from the United States Census Bureau.

Enrollment information from district records.

Unemployment rates are for Hennepin County as of June and is obtained from the Minnesota Department of Employment and Economic Development.

INDEPENDENT SCHOOL DISTRICT NO. 284

Principal Employers
Current Year and Nine Years Ago

Employer	Fiscal Year			
	2023		2014	
	Employees	Rank	Employees	Rank
Carlson Companies	4,500	1	4,500	1
Independent School District No. 284	1,448	2	1,505	4
Medica Health	1,300	3	1,300	5
Sioux Falls Leased Housing	1,000	4	–	–
Abbott Laboratories	800	5	–	–
CWT	400	6	–	–
Wagner Spray Tech Corp.	400	6	–	–
Life Time	325	8	–	–
Turck, Inc.	300	9	–	–
Crown Plaza Minneapolis West	281	10	–	–
Cargill, Inc.	–	–	4,400	2
United Health Group	–	–	2,000	3
Aimia	–	–	1,000	6
TCF National Bank	–	–	1,000	6
St. Jude Medical	–	–	800	8
US Foods	–	–	500	9
Nilfisk-Advance, Inc.	–	–	450	10
Total	10,754		17,455	
Demographic and Economic Statistics	73,197		61,717	
Percent of principal employers to total ISD No. 284 population	14.7%		28.3%	

Sources: Fiscal year 2023 information was obtained from the Official Statement associated with the District's General Obligation School Buildings Bonds, Series 2023A (prepared by Ehlers and Associates, Inc.)

INDEPENDENT SCHOOL DISTRICT NO. 284

Employees by Classification
Last Ten Fiscal Years

Employees	Fiscal Year			
	2014	2015	2016	2017
Administration				
Principals	11.0	12.0	12.0	12.0
Associate principals	8.0	8.0	6.0	6.0
Unaffiliated	35.4	37.2	36.1	38.2
Total administration	54.4	57.2	54.1	56.2
Instructional administrators				
High school classroom teachers	154.3	157.5	153.0	155.7
Middle school classroom teachers	132.3	134.6	131.7	133.4
Elementary classroom teachers	183.0	213.0	203.0	219.0
High school – area learning center	8.0	8.0	6.3	7.7
Middle school – area learning center	2.0	2.0	1.5	1.5
Community education – extended day kindergarten	16.0	N/A	N/A	N/A
Community education – early childhood family education	4.2	3.8	5.5	3.5
Special services	77.1	77.0	66.0	68.6
Elementary specialists and intervention	66.4	65.6	64.7	72.2
Total instructional administrators	643.3	661.5	631.7	661.5
Student services				
Curriculum and instruction – resource, peer, alt comp	20.0	20.0	21.0	15.5
Media centers – elementary	7.0	7.0	7.0	8.0
High school – professional development	0.3	0.3	0.3	0.3
High school – counselors, media, Vision 21, intervention	13.0	13.0	17.0	18.7
Middle schools – counselors, media, Vision 21, intervention	15.0	14.0	15.5	18.2
Technology	3.0	3.0	3.0	3.0
Special services – social workers, psychologists, nurses, etc.	45.4	46.2	59.2	54.9
Total student services	103.7	103.5	123.0	118.6
Support services				
Clerical/secretarial/administrative professional	48.0	49.9	50.9	50.9
Custodial	73.0	73.0	75.0	83.5
Food service	43.8	44.9	46.2	48.8
Paraprofessionals	254.2	244.6	246.9	238.6
Unaffiliated specialists	22.5	22.8	22.8	20.9
Unaffiliated support staff	5.0	4.0	4.0	4.8
Total support services	446.5	439.2	445.8	447.5
District-wide totals	1,247.9	1,261.4	1,254.6	1,283.8

N/A – Not Available

Note: All full-time equivalents are based on an 8-hour day.

Source: The District's Human Resources Department

2018	2019	2020	2021	2022	2023
12.0	13.0	13.0	13.0	13.0	13.0
6.0	7.0	7.0	8.0	8.0	8.0
39.1	43.1	43.1	45.0	44.0	43.8
<u>57.1</u>	<u>63.1</u>	<u>63.1</u>	<u>66.0</u>	<u>65.0</u>	<u>64.8</u>
155.4	157.8	162.3	163.3	161.2	157.8
137.2	139.5	139.7	149.6	151.6	137.8
230.0	241.0	250.0	248.5	239.2	230.0
6.7	6.7	6.7	7.0	6.3	7.0
1.0	3.0	3.3	1.5	0.8	1.0
N/A	N/A	N/A	N/A	N/A	N/A
3.5	3.5	3.7	4.2	4.2	4.7
96.6	92.3	88.6	103.3	105.9	105.5
82.7	87.9	93.9	102.7	93.4	86.8
<u>713.1</u>	<u>731.7</u>	<u>748.3</u>	<u>780.1</u>	<u>762.6</u>	<u>730.6</u>
16.5	23.0	25.0	21.3	17.2	18.1
7.9	8.0	9.0	9.0	9.0	4.5
0.3	0.3	-	-	-	-
18.5	20.4	23.0	23.0	19.0	21.8
19.3	20.0	19.4	19.8	20.3	20.5
3.0	3.0	3.0	3.0	3.0	3.0
38.3	58.6	58.9	62.9	62.3	70.7
<u>103.8</u>	<u>133.3</u>	<u>138.3</u>	<u>139.0</u>	<u>130.8</u>	<u>138.6</u>
49.9	47.9	45.7	44.7	44.6	44.1
85.5	86.0	88.2	89.2	88.7	88.1
49.4	57.0	55.0	50.2	56.6	51.8
239.7	228.2	243.7	208.2	209.2	215.5
21.9	20.5	29.1	26.0	14.0	21.7
5.7	6.7	10.4	15.0	8.0	11.8
<u>452.1</u>	<u>446.3</u>	<u>472.1</u>	<u>433.3</u>	<u>421.1</u>	<u>433.0</u>
<u><u>1,326.1</u></u>	<u><u>1,374.4</u></u>	<u><u>1,421.8</u></u>	<u><u>1,418.4</u></u>	<u><u>1,379.5</u></u>	<u><u>1,367.0</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Operating Statistics
Last Ten Fiscal Years

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio	Percentage of Students Receiving Free or Reduced-Priced Meals
2014	10,707	\$132,892,192	\$ 12,412	6.0 %	470	22.8	12.9 %
2015	10,762	133,929,448	12,445	0.3	505	21.3	13.0
2016	10,858	136,420,224	12,564	1.0	488	22.3	13.9
2017	11,330	143,803,361	12,692	1.0	508	22.3	14.0
2018	11,642	154,352,148	13,258	4.5	523	22.3	12.0
2019	11,912	167,080,676	14,026	5.8	538	22.1	12.0
2020	12,134	178,135,010	14,681	4.7	552	22.0	11.5
2021	11,909	179,341,831	15,059	2.6	561	21.2	10.3
2022	11,841	185,223,767	15,643	3.9	552	21.5	9.6
2023	12,245	196,731,064	16,066	2.7	526	23.3	15.6

Note: Operating expenditures are total expenditures less debt service and capital outlays.

Source: Nonfinancial information from district records

INDEPENDENT SCHOOL DISTRICT NO. 284

Building Information
Last Ten Fiscal Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Elementary schools										
Birchview (1969)										
Square feet	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720
Capacity	592	592	592	550	550	550	550	550	550	550
Enrollment	647	622	586	481	499	474	447	415	395	433
Gleason Lake (1988)										
Square feet	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710
Capacity	690	690	690	690	690	690	690	690	690	690
Enrollment	663	636	622	571	568	586	634	602	573	568
Greenwood (1964)										
Square feet	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016
Capacity	820	820	820	780	780	780	780	780	780	780
Enrollment	821	863	856	747	794	813	775	722	779	824
Kimberly Lane (1991)										
Square feet	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000
Capacity	690	690	690	710	710	710	710	710	710	710
Enrollment	744	764	718	649	760	778	628	571	571	526
Meadow Ridge (2016)										
Square feet	-	-	-	85,208	102,508	102,508	102,508	102,508	102,508	102,508
Capacity	-	-	-	710	828	828	828	828	828	828
Enrollment	-	-	-	758	853	869	768	769	783	769
North Woods (2020)										
Square feet	-	-	-	-	-	-	104,611	104,611	104,611	104,611
Capacity	-	-	-	-	-	-	760	760	760	760
Enrollment	-	-	-	-	-	-	569	601	691	775
Oakwood (1957)										
Square feet	95,476	95,476	95,476	95,476	95,476	95,476	95,476	139,570	139,570	139,570
Capacity	690	690	690	640	640	640	640	640	640	640
Enrollment	527	576	675	475	515	562	494	458	424	418
Plymouth Creek (1988)										
Square feet	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000
Capacity	690	690	690	710	710	710	710	710	710	710
Enrollment	746	747	762	669	690	714	675	629	603	588
Sunset Hill (1963)										
Square feet	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598
Capacity	690	690	690	660	660	660	660	660	660	660
Enrollment	560	581	596	664	681	681	682	621	635	675
Middle schools										
East (1967)										
Square feet	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111
Capacity	800	800	800	850	850	850	850	850	850	850
Enrollment	772	771	743	780	733	747	690	677	648	648
West (1949)										
Square feet	167,000	167,000	167,525	167,525	167,525	167,525	167,525	167,525	167,525	167,525
Capacity	900	900	900	850	850	850	850	850	850	850
Enrollment	736	745	772	791	771	758	748	723	684	680
Central (1961)										
Square feet	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568
Capacity (1)	1,700	1,700	1,700	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Enrollment	1,066	1,036	1,118	1,209	1,268	1,320	1,316	1,401	1,412	1,532
High school										
Peony (1997)										
Square feet	487,432	487,432	487,432	656,432	656,432	656,432	656,432	656,432	656,432	656,432
Capacity	3,200	3,200	3,200	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Enrollment	3,257	3,305	3,334	3,410	3,453	3,558	3,669	3,685	3,685	3,687
Transition School (2020)										
Square feet	-	-	-	-	-	-	4,000	4,000	4,000	4,000
Capacity	-	-	-	-	-	-	30	30	30	30
Enrollment	-	-	-	-	-	-	15	30	30	48

(1) Through fiscal 2016, Central Middle School capacity includes space for 1,400 middle school students and 300 birth-to-kindergarten students.

Source: Information was obtained from district records. Enrollment data is as of October 1 of the fiscal year.

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INDEPENDENT SCHOOL DISTRICT NO. 284
WAYZATA, MINNESOTA

Special Purpose Audit Reports

Year Ended
June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 284

Special Purpose Audit Reports
Year Ended June 30, 2023

Table of Contents

	Page
Schedule of Expenditures of Federal Awards	1
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2–3
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	4–6
Independent Auditor’s Report on Minnesota Legal Compliance	7
Schedule of Findings and Questioned Costs	8–9
Independent Auditor’s Report on Uniform Financial Accounting and Reporting Standards Compliance Table	10–11
Uniform Financial Accounting and Reporting Standards Compliance Table	12–13

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INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures
U.S. Department of Agriculture		
Passed through Minnesota Department of Education		
Child nutrition cluster		
National School Lunch Program	10.555	\$ 2,287,950
School Breakfast Program	10.553	<u>230,871</u>
Total child nutrition cluster		\$ 2,518,821
Child and Adult Care Food Program	10.558	4,359
Local Food for Schools Cooperative Agreement Program	10.185	46,726
COVID-19 – Pandemic EBT Administrative Costs	10.649	3,135
U.S. Department of the Treasury		
Passed through Minnesota Department of Education		
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	605,370
U.S. Department of Education		
Passed through Minnesota Department of Education		
Title I Grants to Local Educational Agencies	84.010	285,817
Special education cluster		
Special Education Grants to States	84.027	\$ 1,733,288
COVID-19 – Special Education Grants to States	84.027	<u>399,316</u>
Total ALN 84.027		2,132,604
Special Education Preschool Grants	84.173	44,253
COVID-19 – Special Education Preschool Grants	84.173	<u>44,028</u>
Total ALN 84.173		<u>88,281</u>
Total special education cluster		2,220,885
Special Education – Grants for Infants and Families	84.181	30,329
English Language Acquisition State Grants	84.365	53,800
Supporting Effective Instruction State Grants	84.367	150,101
Student Support and Academic Enrichment Program	84.424	21,606
Education Stabilization Fund		
COVID-19 – Elementary and Secondary School		
Emergency Relief (ESSER) Fund	84.425D	109,146
COVID-19 – American Rescue Plan – Elementary and		
Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	<u>773,913</u>
Total ALN 84.425		883,059
Passed through Intermediate District No. 287		
Career and Technical Education – Basic Grants to States	84.048	78,327
U.S. Department of Health and Human Services		
Direct		
Drug-Free Communities Support Program Grants	93.276	172,440
Passed through Minnesota Department of Education		
COVID-19 – Epidemiology and Laboratory Capacity		
for Infectious Diseases (ELC)	93.323	288,552
Passed through Minnesota Department of Human Services		
Child Care and Development Fund Cluster		
COVID-19 – Child Care and Development Block Grant	93.575	<u>397,812</u>
Total federal awards		<u>\$ 7,761,139</u>

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: All pass-through entities listed above use the same federal Assistance Listing Number (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had \$359,035 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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

To the School Board and Management of
Independent School District No. 284
Wayzata, 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. 284 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as finding 2023-001, that we consider to be a material weakness.

(continued)

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DISTRICT'S RESPONSE TO FINDING

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
December 5, 2023



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the School Board and Management of
Independent School District No. 284
Wayzata, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 284's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2023.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

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

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

(continued)

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We issued our report thereon dated December 5, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Minneapolis, Minnesota
December 5, 2023

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INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 284
Wayzata, 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. 284 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2023.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
December 5, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor’s report is issued? X Unmodified
 Qualified
 Adverse
 Disclaimer

Internal control over financial reporting:

Material weakness(es) identified? X Yes 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 the Treasury – COVID-19 – Coronavirus State and
Local Fiscal Recovery Funds Unmodified
U.S. Department of Education – COVID-19 – Education Stabilization Fund Unmodified

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

Programs tested as major programs:

Program or Cluster(s)	Federal ALN
U.S. Department of Agriculture Child Nutrition Cluster consisting of:	
– National School Lunch Program	10.555
– School Breakfast Program	10.553
U.S. Department of the Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027
U.S. Department of Education – COVID-19 – Education Stabilization Fund	84.425

Threshold for distinguishing type A and B programs. \$ 750,000

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

INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2023

B. FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

2023-001 Material Audit Adjustment

Criteria – Management is responsible for establishing and maintaining effective internal controls. These controls include the responsibility for preparation, or oversight of the preparation, of the financial statements in accordance with accounting principles generally accepted in the United States of America.

Condition – During our audit, we proposed audit adjustments necessary to record additional contracts payable by Independent School District No. 284 (the District) that were considered material to the financial statements, which had not been recorded properly in accordance with accounting principles generally accepted in the United States of America, prior to our audit procedures detecting the misstatements. Auditing standards consider the identification by the auditor of a potentially material misstatement in the financial statements to be a material weakness in the related internal controls.

Questioned Costs – Not applicable.

Context – Our audit testing identified material amounts of contracts payable that had not been identified and recorded as liabilities.

Repeat Finding – This is a current year finding.

Cause – This condition was primarily caused by significant turnover in the District’s business services department.

Effect – This condition could have resulted in material misstatements to the District’s financial statements for the 2023 fiscal year.

Recommendation – We recommend that the District ensure that its personnel are adequately trained to accurately identify and record all contracts payable in its internal accounting records and accurately report them in its external financial statements in the future.

View of Responsible Official and Planned Corrective Actions – There is no disagreement with the audit finding. District management will continue to review its internal control procedures and training to ensure that all contracts payable are appropriately identified and recorded in its internal accounting records and accurately reported in its external financial statements going forward. The District has separately issued a Corrective Action Plan related to this finding.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.



PRINCIPALS

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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. 284
Wayzata, 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. 284 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2023.

Auditing standards referred to in the previous paragraph require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education (MDE), and is not a required part of the basic financial statements of the District. The UFARS Compliance Table is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the UFARS Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

The purpose of this report on the UFARS Compliance Table required by the MDE, is solely to describe the scope of our testing of the UFARS Compliance Table and the results of that testing based on our audit. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota

December 5, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 284

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2023

	Audit	UFARS	Audit – UFARS
General Fund			
Total revenue	\$ 196,243,245	\$ 196,243,241	\$ 4
Total expenditures	\$ 192,549,651	\$ 192,549,649	\$ 2
Nonspendable			
460 Nonspendable fund balance	\$ 196,362	\$ 196,362	\$ –
Restricted			
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ 228,306	\$ 228,306	\$ –
403 Staff development	\$ –	\$ –	\$ –
407 Capital projects levy	\$ 4,352,487	\$ 4,352,487	\$ –
408 Cooperative revenue	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
414 Operating debt	\$ –	\$ –	\$ –
416 Levy reduction	\$ –	\$ –	\$ –
417 Taconite building maintenance	\$ –	\$ –	\$ –
424 Operating capital	\$ 2,688,608	\$ 2,688,608	\$ –
426 \$25 taconite	\$ –	\$ –	\$ –
427 Disabled accessibility	\$ –	\$ –	\$ –
428 Learning and development	\$ –	\$ –	\$ –
434 Area learning center	\$ –	\$ –	\$ –
435 Contracted alternative programs	\$ –	\$ –	\$ –
436 State approved alternative program	\$ –	\$ –	\$ –
438 Gifted and talented	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
441 Basic skills programs	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
449 Safe schools levy	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
453 Unfunded severance and retirement levy	\$ –	\$ –	\$ –
459 Basic skills extended time	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ 12,141,697	\$ 12,141,697	\$ –
472 Medical Assistance	\$ 264,122	\$ 264,122	\$ –
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	\$ 8,002,652	\$ 8,002,651	\$ 1
Unassigned			
422 Unassigned fund balance	\$ 13,079,093	\$ 13,079,092	\$ 1
Food Service			
Total revenue	\$ 7,945,107	\$ 7,945,106	\$ 1
Total expenditures	\$ 7,718,994	\$ 7,718,994	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 197,530	\$ 197,530	\$ –
Restricted			
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 1,380,042	\$ 1,380,042	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Community Service			
Total revenue	\$ 13,585,275	\$ 13,585,275	\$ –
Total expenditures	\$ 11,872,216	\$ 11,872,216	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
426 \$25 taconite	\$ –	\$ –	\$ –
431 Community education	\$ 2,418,323	\$ 2,418,323	\$ –
432 ECFE	\$ 53,322	\$ 53,322	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
444 School readiness	\$ 181,519	\$ 181,519	\$ –
447 Adult basic education	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 163,012	\$ 163,012	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 284

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2023

	Audit	UFARS	Audit – UFARS
Building Construction			
Total revenue	\$ 491,385	\$ 491,385	\$ –
Total expenditures	\$ 1,906,552	\$ 1,906,552	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 8,017,315	\$ 8,017,315	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service			
Total revenue	\$ 16,436,575	\$ 16,436,574	\$ 1
Total expenditures	\$ 15,679,325	\$ 15,679,325	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 3,836,342	\$ 3,836,342	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Trust			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
Custodial Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Internal Service			
Total revenue	\$ 23,254,639	\$ 23,254,641	\$ (2)
Total expenditures	\$ 23,645,590	\$ 23,645,590	\$ –
422 Net position	\$ 199,998	\$ 200,000	\$ (2)
OPEB Revocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund			
Total revenue	\$ 2,478,061	\$ 2,478,061	\$ –
Total expenditures	\$ 1,693,443	\$ 1,693,443	\$ –
422 Net position	\$ 33,844,610	\$ 33,844,610	\$ –
OPEB Debt Service Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

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

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District Administrative Offices
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Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

A. FINANCIAL STATEMENT FINDINGS

2023-001 MATERIAL AUDIT ADJUSTMENT

Finding Summary

Proposed audit adjustments were necessary to record additional contracts payable by Independent School District No. 284 (the District) that were considered material to the financial statements, which had not been recorded properly in accordance with accounting principles generally accepted in the United States of America, prior to our audit. The identification by the auditor of a potentially material misstatement in the financial statements is considered to represent a material weakness in the related internal controls.

Corrective Action Plan

Actions Planned – This oversight was primarily due to significant turnover in key business services department positions. The District will review its procedures relating to the identification and recording of contracts payable with the individuals responsible for this process to ensure all material amounts are properly recorded in the future.

Official Responsible – Scott LeSage, Director of Finance.

Planned Completion Date – June 30, 2024.

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

Plan to Monitor – Scott LeSage, Director of Finance, will assure appropriate internal control procedures are updated and in place, and that individuals responsible for reconciling and recording these transactions are properly trained to ensure all material amounts are properly recorded in the future.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

INDEPENDENT SCHOOL DISTRICT NO. 284

Corrective Action Plans and
Summary Schedule of Prior Audit Findings (continued)
Year Ended June 30, 2023

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF EDUCATION, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, SPECIAL EDUCATION CLUSTER – FEDERAL ALN 84.027 AND 84.173

2022-001 Internal Control Over Compliance With Federal Suspension and Debarment Requirements

Corrective action has been taken.

Management Report
for
Independent School District No. 284
Wayzata, Minnesota
June 30, 2023

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PRINCIPALS

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Kalen T. Karnowski, CPA

To the School Board and Management of
Independent School District No. 284
Wayzata, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 284's (the District) financial statements for the year ended June 30, 2023. We have organized this report into the following sections:

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

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

The purpose of this report is solely to provide those charged with governance of the District, management, and those with 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
December 5, 2023

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AUDIT SUMMARY

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2023:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, during the year. Our opinion was not modified with respect to this matter.
- We reported one deficiency in the District's internal control over financial reporting that we considered to be a material weakness.
 - During our audit, we proposed audit adjustments totaling \$1,097,618 necessary to record additional contracts payable by the District that were considered material to the financial statements, which had not been recorded properly in accordance with accounting principles generally accepted in the United States of America, prior to our audit procedures detecting the misstatement.
- 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 testing 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.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2023. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to the basic financial statements, the District implemented GASB Statement No. 96, during fiscal year ended June 30, 2023. This standard changed the way SBITA transactions are reported by the District, which did not result in a restatement of beginning net position in the current year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the Minnesota Department of Education (MDE). Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The “vesting method” used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

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, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/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 the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 5, 2023.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management’s discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplemental 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 supplemental 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 supplemental 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 section and statistical section, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

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

BASIC GENERAL EDUCATION REVENUE

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

The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The 2023 Legislature approved per pupil increases of \$275 for fiscal 2024 and \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The \$529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately \$105, or 2.00 percent, state-wide.

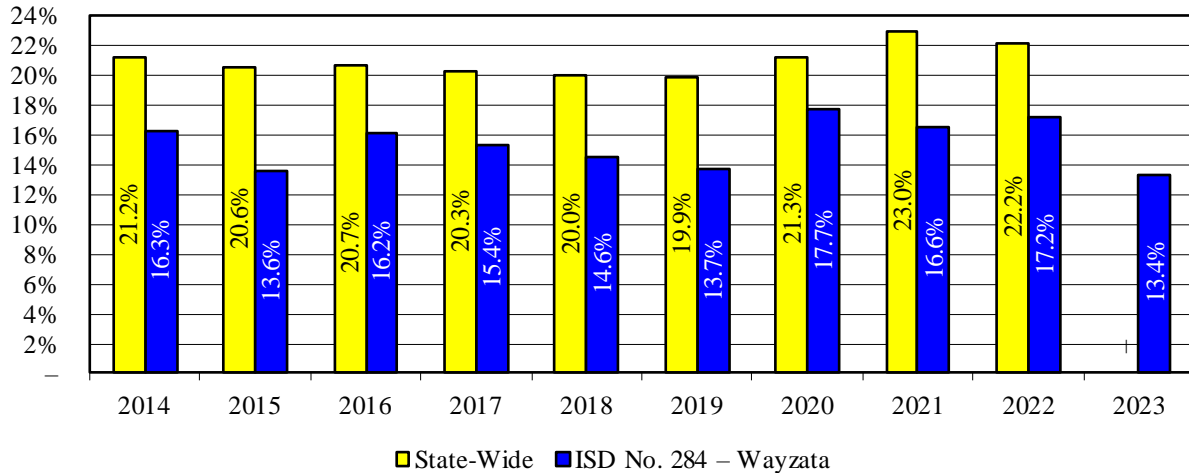
Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.50 %
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures



Note: State-wide information is not available for fiscal 2023.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 21.2 percent at the end of fiscal 2014 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state's economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent, as districts returned to more traditional learning models and program operations with the relaxation of pandemic restrictions.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 13.4 percent at the end of the current year, as compared to 17.2 percent at June 30, 2022.

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

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction Fund. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 284 – Wayzata			
	2021	2022	2021	2022	2021	2022	2023	
General Fund								
Property taxes	\$ 2,576	\$ 2,645	\$ 3,411	\$ 3,506	\$ 5,353	\$ 5,676	\$ 5,474	
Other local sources	438	571	323	446	378	580	660	
State	10,514	10,504	10,517	10,536	9,004	9,256	9,394	
Federal	992	1,335	956	1,397	729	570	386	
Total General Fund	<u>14,520</u>	<u>15,055</u>	<u>15,207</u>	<u>15,885</u>	<u>15,464</u>	<u>16,082</u>	<u>15,914</u>	
Special revenue funds								
Food Service	576	803	568	770	452	806	644	
Community Service	612	731	684	836	664	1,099	1,102	
Debt Service Fund	<u>1,512</u>	<u>1,508</u>	<u>1,549</u>	<u>1,537</u>	<u>1,221</u>	<u>1,273</u>	<u>1,333</u>	
Total revenue	<u>\$ 17,220</u>	<u>\$ 18,097</u>	<u>\$ 18,008</u>	<u>\$ 19,028</u>	<u>\$ 17,801</u>	<u>\$ 19,260</u>	<u>\$ 18,993</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>11,950</u>	<u>11,901</u>	<u>12,331</u>	
Note: Excludes the Capital Projects – Building Construction Fund.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

ADM used in the table above and on the next 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.

The District received \$234,210,202 in the governmental funds reflected above in fiscal 2023, an increase of \$4,996,110 (2.2 percent) from the prior year. On a per student basis, this represents a decrease of \$267 with increasing enrollment. General Fund property tax revenue was \$202 per ADM lower than last year, primarily due to a level tax levy with increasing enrollment. Federal sources decreased \$184 per ADM, with fewer pandemic-related funding entitlements recognized in the current year. These decreases were offset by an increase in state sources and other local sources. State sources increased \$138 per ADM, mainly in general education revenue with an increase in enrollment and funding improvements. Revenues in other local sources in the General Fund increased mainly in investment earnings, due to improved investment market performance and interest rates. Food service revenues were down with the end of the federal program providing free meals for all students in the current year. Debt Service Fund revenue per capita was up in the current year, due to a planned increase in the regular debt service levy.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction Fund. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 284 – Wayzata			
	2021	2022	2021	2022	2021	2022	2023	
General Fund								
Administration and district support	\$ 1,184	\$ 1,249	\$ 1,205	\$ 1,300	\$ 850	\$ 957	\$ 968	
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,807	7,101	7,022	
Vocational education instruction	197	210	179	191	306	318	266	
Special education instruction	2,626	2,724	2,792	2,883	1,876	1,862	1,973	
Instructional support services	812	816	917	939	1,343	1,323	1,377	
Pupil support services	1,228	1,429	1,285	1,558	1,302	1,477	1,552	
Sites and buildings and other	1,083	1,113	1,052	1,076	1,546	1,710	1,977	
Total General Fund – noncapital	13,328	14,035	13,957	14,785	14,030	14,748	15,135	
General Fund capital expenditures	793	876	815	897	1,273	771	479	
Total General Fund	14,121	14,911	14,772	15,682	15,303	15,519	15,614	
Special revenue funds								
Food Service	532	670	522	659	469	680	626	
Community Service	610	689	682	774	806	936	963	
Debt Service Fund	1,576	1,599	1,609	1,561	1,219	1,325	1,272	
Total expenditures	<u>\$ 16,839</u>	<u>\$ 17,869</u>	<u>\$ 17,585</u>	<u>\$ 18,676</u>	<u>\$ 17,797</u>	<u>\$ 18,460</u>	<u>\$ 18,475</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>11,950</u>	<u>11,901</u>	<u>12,331</u>	
Note: Excludes the Capital Projects – Building Construction Fund.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District spent \$227,820,186 in the governmental funds reflected above in fiscal 2023, an increase of \$8,144,658 (3.7 percent) from the prior year, which represents an increase of \$15 per ADM. General Fund operating expenditures increased \$387 per ADM, mainly in sites and buildings and other (\$267 per ADM) and special education instruction (\$111 per ADM). Sites and buildings and other increased in purchased services costs, due to long-term facilities maintenance projects in the current year and increased utility costs. Special education instruction increased mainly in salaries and employee benefits, with contractual increases and additional staffing in social workers. General Fund capital expenditures decreased \$292 per ADM, due to the timing of projects. Food Service Special Revenue Fund expenditures decreased \$54 per ADM, consistent with the decrease in revenues. Debt Service Fund expenditures decreased \$53 per ADM, with level debt service costs and increasing enrollment.

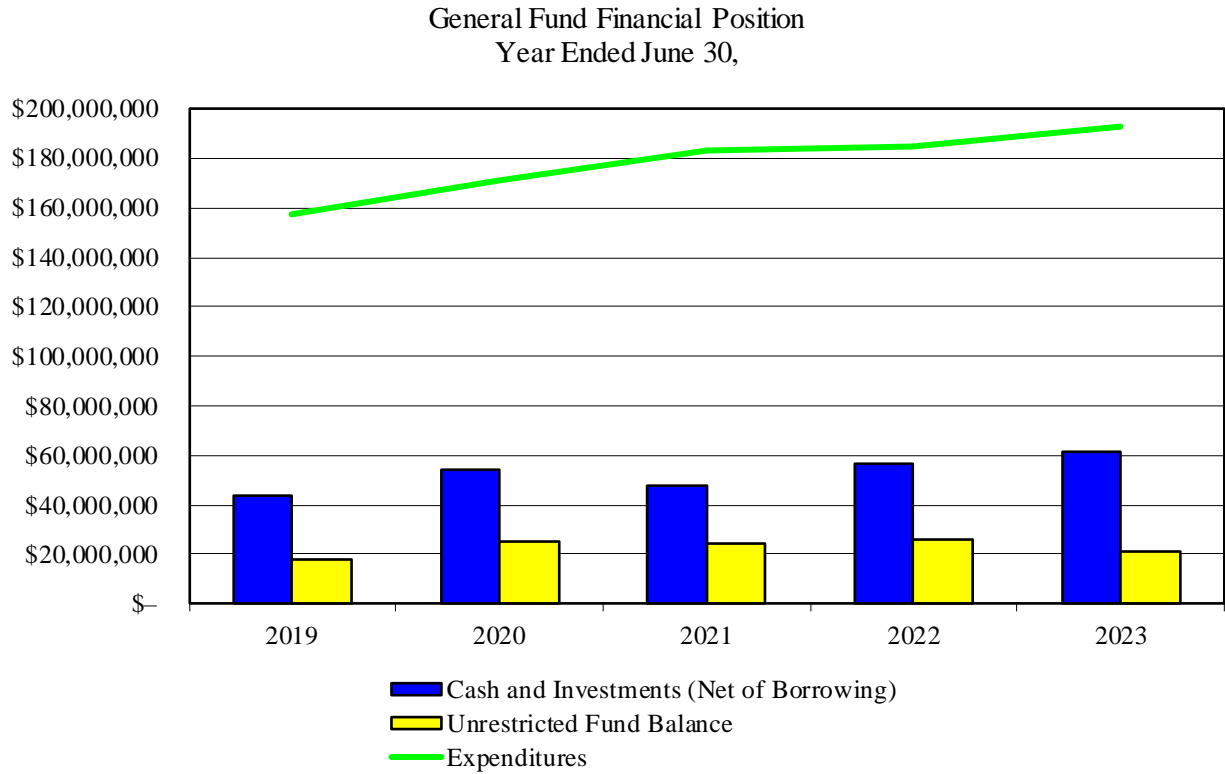
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulting in substantial new and unfamiliar federal revenue streams, to name a few. Challenges remain, with tight labor markets, inflationary increases, and the end of many federal pandemic-related funding programs. District school boards, administrators, and employees continue to manage these issues, as districts strive to provide a safe and effective learning experience for their students.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

The following graph displays the District’s General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2023 with a General Fund cash balance (net of interfund borrowing, excluding cash and investments held with trustee) of \$61,281,436, an increase of \$4,686,228 from the prior year. Total fund balance at year-end was \$40,953,327, an increase of \$5,880,190, compared to a decrease of \$6,566,962 approved in the final budget.

GENERAL FUND COMPONENTS OF FUND BALANCE

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

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 316,399	\$ 611,106	\$ 608,414	\$ 155,695	\$ 196,362
Restricted fund balances (1)	7,600,701	6,354,302	2,174,797	8,513,378	19,675,220
Unrestricted fund balances					
Assigned	5,369,294	5,529,336	7,775,597	11,348,017	8,002,652
Unassigned	12,681,756	19,452,216	16,298,209	15,056,047	13,079,093
Total fund balance	\$ 25,968,150	\$ 31,946,960	\$ 26,857,017	\$ 35,073,137	\$ 40,953,327
Total expenditures	\$ 157,201,516	\$ 171,077,324	\$ 182,882,315	\$ 184,673,419	\$ 192,549,651
Unrestricted fund balances as a percentage of expenditures	<u>11.5%</u>	<u>14.6%</u>	<u>13.2%</u>	<u>14.3%</u>	<u>10.9%</u>
Unassigned fund balances as a percentage of expenditures	<u>8.1%</u>	<u>11.4%</u>	<u>8.9%</u>	<u>8.2%</u>	<u>6.8%</u>
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.					

The table above reflects the total General Fund unrestricted fund balance 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.

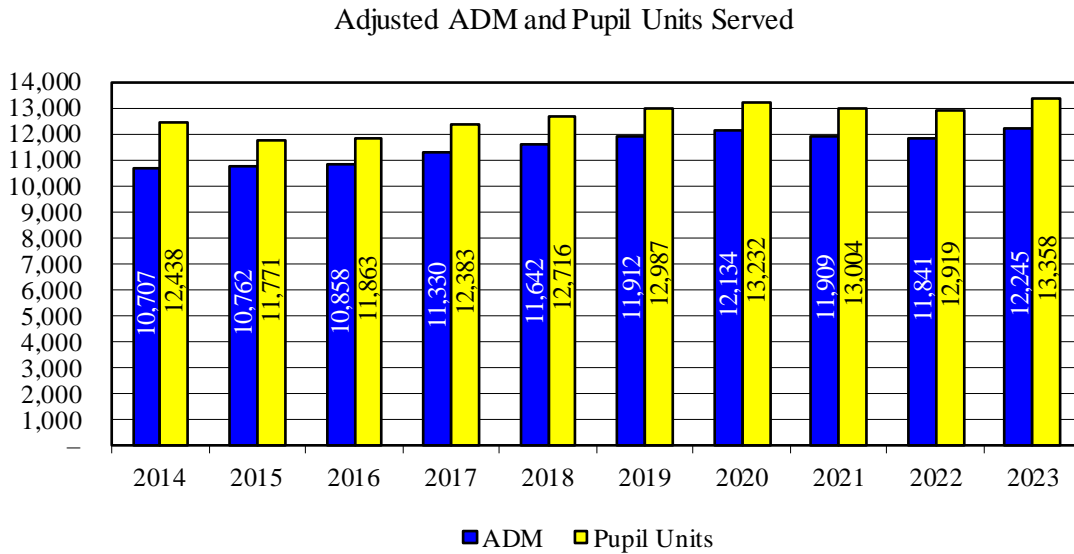
Minimum Fund Balance Policy

The District's adopted fund balance policy for the General Fund establishes a year-end minimum unassigned fund balance of 5.0–7.0 percent of the previous year's expenditures, increased to compensate for any negative balances in the Food Service Special Revenue Fund and/or Community Service Special Revenue Fund.

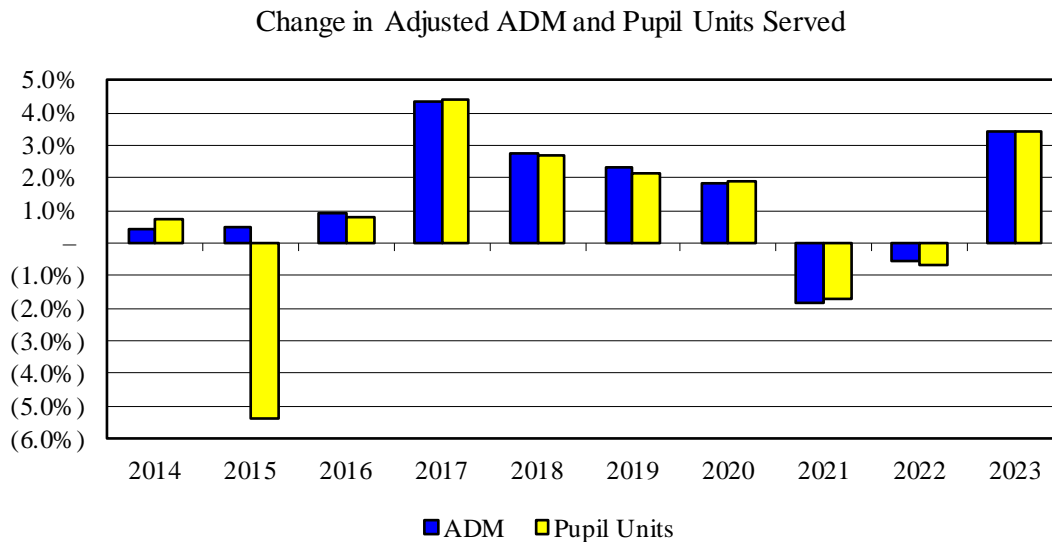
At June 30, 2023, unassigned fund balance in the General Fund (excluding restricted fund balance deficits) represented 6.8 percent of annual expenditures, or less than four weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The following graph presents the District’s adjusted ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



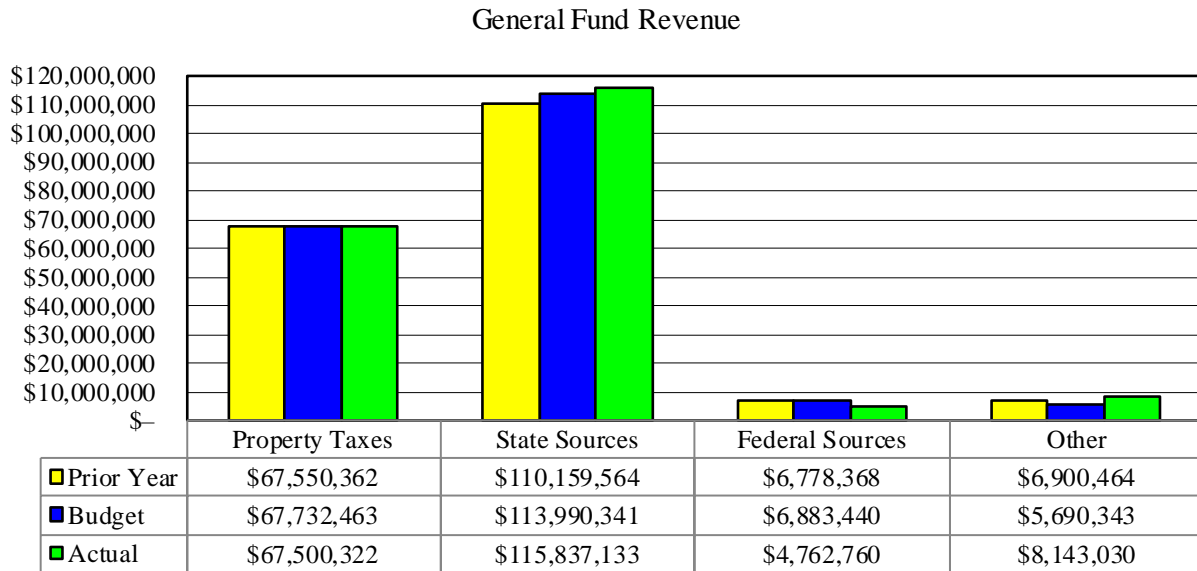
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year’s revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated ADM of 12,245 in 2023, an increase of 404 ADM (3.4 percent) from the prior year. The resulting pupil units served by the District increased by 439 (3.4 percent) to 13,358.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2023:



Total General Fund revenues were \$196,243,245 for the year ended June 30, 2023, which was an increase of \$4,854,487 (2.5 percent) from the prior year, and \$1,946,658 (1.0 percent) more than projected in the final budget.

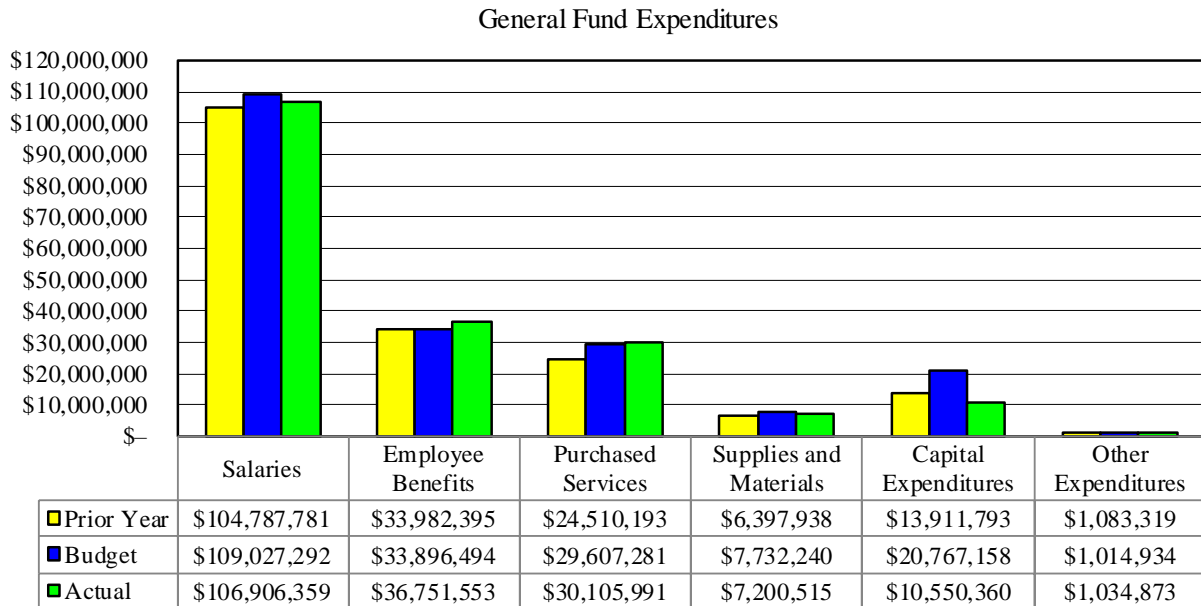
The favorable variance to budget was in other revenues and state sources. Other revenues were \$2,452,687 over budget, mainly in investment earnings, due to positive investment market performance and due to the District budgeting conservatively for Local Collaborative Time Study revenues and activity fees. State sources were \$1,846,792 over budget, mainly in special education. These favorable budget variances were offset by federal sources, which were \$2,120,680 under budget, due to the District spending less than anticipated.

The increase from the prior year was in state sources and other. State sources increased \$5,677,569, mainly in general education revenue with an increase in enrollment and funding improvements. Other local sources increased \$1,242,566, mainly in investment earnings. These increases were offset by a decrease in federal sources of \$2,015,608, with less spending in pandemic-related grants.

The graph above reflects the concentration of state sources (58.9 percent) followed by property taxes (34.3 percent) received to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2023:



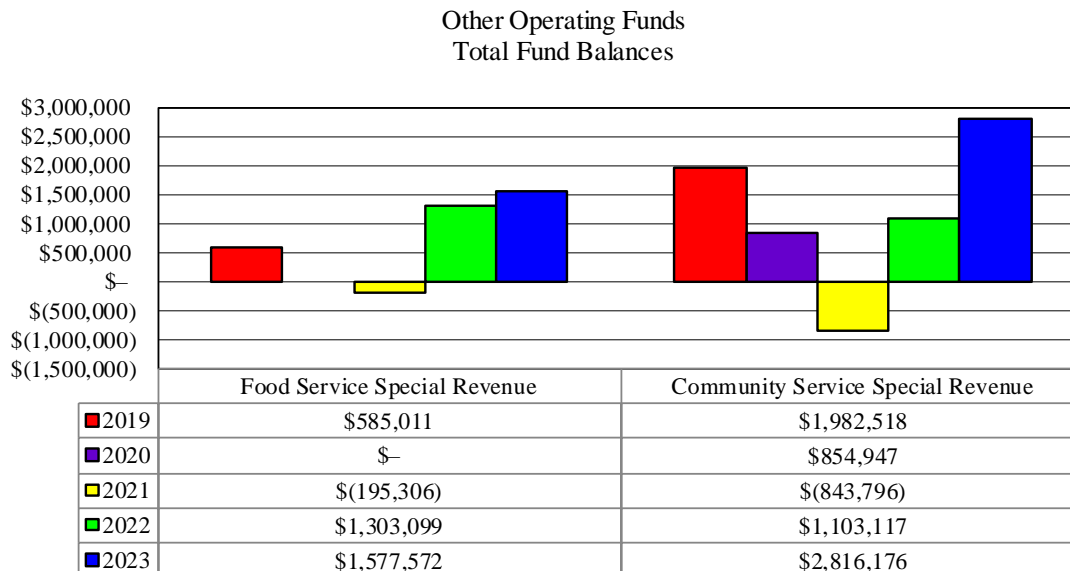
Total General Fund expenditures were \$192,549,651 for the year ended June 30, 2023, which was an increase of \$7,876,232 (4.3 percent) from the prior year, but \$9,495,748 (4.7 percent) under the final budget.

The variance to budget was primarily in capital expenditures, which were \$10,216,798 under budget, mainly due to the timing of projects.

Expenditure increases were mainly in salaries, employee benefits, and purchased services. The increase in salaries and employee benefits was mostly due to contractual increases in the current year. Purchased services increased, mainly in pupil support services, with increased transportation costs and in sites and buildings, with the timing of anticipated long-term facilities maintenance projects. These increases were offset by a decrease in capital expenditures, which were down due to the timing of projects.

OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.



Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2023 with a fund balance of \$1,577,572, which is an increase of \$274,473 from last year, compared to a budgeted increase of \$268,446. Food service revenue was \$7,945,107, which was over budget by \$195,099, mainly in federal sources. Expenditures of \$7,718,994 were over budget by \$237,432, as supplies and materials were more than projected. Revenues significantly decreased from the prior year total, due to the change in food service programs, which also resulted in the shift from federal revenues to revenue from meal sales.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2023 with a fund balance increase of \$1,713,059, compared to a budgeted increase of \$635,226. Revenues of \$13,585,275 were over budget by \$831,589, mainly in state sources and other local sources. Expenditures totaling \$11,872,216 were under budget by \$246,244, mainly in salaries and employee benefits.

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.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of \$1,415,167, compared to a \$6,015,000 decrease anticipated in the budget, due to the spend down of bonds issued in previous years. The year-end fund balance of \$8,017,315 is restricted for capital projects.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue’s financing plan. It is important to remember that resources of the Debt Service Fund are restricted to the payment of outstanding debt obligations of the District. As of June 30, 2023, the District has \$3,836,342 available for general debt service.

Proprietary Funds – Internal Service Funds

The District uses internal service funds to account for the District’s liabilities for self-insured benefits and early retirement benefits. The following table presents the combined activity reported for the past two fiscal years for the internal service funds:

	June 30,	
	2023	2022
Operating revenue		
Charges for services	\$ 22,453,455	\$ 20,603,874
Operating expenses		
Dental benefit claims	1,525,481	1,528,928
Health benefit claims	21,712,975	20,726,414
Early retirement incentive and sick leave benefits	407,134	992,521
Total operating expenses	<u>23,645,590</u>	<u>23,247,863</u>
Operating income (loss)	(1,192,135)	(2,643,989)
Nonoperating revenue		
Investment earnings	<u>801,184</u>	<u>476,794</u>
Income (loss) before transfers	(390,951)	(2,167,195)
Transfers in (out)	<u>(622,962)</u>	<u>960,775</u>
Change in net position	(1,013,913)	(1,206,420)
Net position		
Beginning of year	<u>1,213,911</u>	<u>2,420,331</u>
End of year	<u>\$ 199,998</u>	<u>\$ 1,213,911</u>

Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District’s liability for post-employment healthcare benefits. At year-end, trust net position of \$33,844,610 is available for future OPEB payments.

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,		Change
	2023	2022	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 57,565,028	\$ 49,990,927	\$ 7,574,101
Total capital assets, net of depreciation/amortization	250,519,688	257,813,739	(7,294,051)
Bonds, certificates, finance purchase, lease, and subscription, net of premiums	(229,814,357)	(242,868,835)	13,054,478
Pensions, net of deferred outflows and inflows	(116,625,378)	(138,721,763)	22,096,385
OPEB, net of deferred outflows and inflows	(19,362,859)	(18,530,806)	(832,053)
Other adjustments	3,328,668	4,995,681	(1,667,013)
Total net position – governmental activities	<u>\$ (54,389,210)</u>	<u>\$ (87,321,057)</u>	<u>\$ 32,931,847</u>
Net position			
Net investment in capital assets	\$ 36,667,330	\$ 33,227,426	\$ 3,439,904
Restricted	25,400,096	11,224,124	14,175,972
Unrestricted	<u>(116,456,636)</u>	<u>(131,772,607)</u>	<u>15,315,971</u>
Total net position	<u>\$ (54,389,210)</u>	<u>\$ (87,321,057)</u>	<u>\$ 32,931,847</u>

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund 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 vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by \$32,931,847 during fiscal 2023. As presented in the table above, this change was partially in unrestricted net position, due to changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The District's increase in net position restricted for capital asset acquisition, debt service, food service, community service, and other state funding restrictions contributed to the change in the restricted portion of net position.

The District's net investment in capital assets increased \$3,439,904 this year. The change in this category of net position typically depends on the relationship between the rate at which the District's capital assets are being added, 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.

ACCOUNTING AND AUDITING UPDATES

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

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS—AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash, or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled, should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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BOARD OF EDUCATION

Regular Meeting – December 11, 2023

AGENDA SECTION: Administrative Reports and Recommendations

ITEM: Finance and Business Services Recommendations

COMMENTS BY: DeeDee Kahring, Executive Director of Finance & Operations

Certification of 2023 Payable 2024 Property Tax Levy

District administration recommends certification of the 2023 Payable 2024 Property Tax Levy in the amount of \$92,385,479.85. This amount represents a \$4.29 million, or 4.87% increase from the Payable 2023 levy, while the district’s property tax base has grown by approximately 18.9%.

Levy amounts by fund or type are as follows:

General Fund – Referendum Market Value – Voter	\$33,197,946.0
General Fund – Referendum Market Value – Other	11,345,817.40
General Fund – Net Tax Capacity – Voter Approved	10,934,347.63
General Fund – Net Tax Capacity – Other	17,151,573.38
Community Service Fund	2,023,441.67
Debt Service Fund – Net Tax Capacity – Voter Approved	14,846,368.22
Debt Service Fund – Net Tax Capacity – Other	2,885,985.55
Total Certified Levy	<u>\$92,385,479.8</u>

Recommended Action: Approve and certify the maximum allowable levy amount of \$92,385,479.85 and authorize the Board Clerk to sign the attached final 2023 Payable 2024 Levy for Independent School District 284.

Motion by: _____

ROLL CALL

Passed:

Second by: _____

Failed:

Abstentions:



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Other Board Action

ITEM: Other Board Action

COMMENTS BY: Board Chair

This section of the agenda provides an opportunity for action on any other items that may not fit into the standard agenda template.

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION
Regular Meeting – December 11, 2023

AGENDA SECTION: APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS

ITEM: Human Resource Services

COMMENTS BY: Ms. Vos

The following changes are being recommended to the 2024-2025 Superintendent contract.

1. The contract is for the period of one year. (2024-2025)
2. All dates within the contract are updated to reflect the 2024-2025 dates.
3. Vacation days were increased from 28 to 30. This change was made after a study of superintendent contracts.
4. Sick Leave was increased from 16 to 20. This change was made as a result of a study of superintendent contracts. It is important to take a look at other contracts periodically to ensure our superintendent's contract is in alignment with his colleagues.
5. In Article IV, Section 6, language was added regarding the continuation of health insurance with his spouse. This language does not change the current contract language but makes it more clear.
6. Section 5 of Article VII was removed- Professional Supplement
7. Salary increase of 2%.
8. Article VIII, Section 2, Longevity, we moved a 1,000 from Article VII, Section 5 to Longevity and added \$1,000 for a total of a \$4,000 longevity stipend.
9. In Article IX, Sections 4a, 4b, and 4c, Article IV, Section 6 is referenced clarifying spousal health insurance.

RECOMMENDED ACTION: Approve the 2024-2025 Superintendent Contract as recommended.

Motion by: _____ ROLL CALL Passed _____

Second by: _____ Failed _____

Abstentions: _____

**CONTRACT FOR SERVICES
SUPERINTENDENT OF SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 284
WAYZATA, MINNESOTA
2024-2025**

The School Board of Independent School District No. 284, Wayzata, Minnesota (“School District”) enters into this agreement (the “Contract”) with Chace Anderson (“Superintendent”), a legally qualified and licensed superintendent, who agrees to perform the duties of Superintendent of Schools of the School District. The implementation of this Contract is contingent upon the Superintendent completing the terms of the existing contract as required by Minn. Stat. 123B.143 Subd. 1.

The School District and the Superintendent agree as follows:

I. Applicable Statute

This Contract is entered into between the School District and the Superintendent in conformance with Minn. Stat. § 123B.143, Subd. 1.

II. Licensure

The Superintendent shall furnish, throughout the life of this Contract, a valid and appropriate license to act as Superintendent in the State of Minnesota as provided by applicable state laws, rules and regulations.

III. Duration, Expiration, Termination and Mutual Consent

1. Duration.

This Contract is for a term of one year commencing July 1, 2024, and ending June 30, 2025. It shall remain in full force and effect unless modified by mutual written consent of the School Board and the Superintendent, or unless terminated as provided herein.

2. Subsequent Contract.

The School Board shall notify the Superintendent in writing no later than September 1, 2024 (or ten [10] months prior to the expiration of this Contract) whether the School Board wishes to enter into negotiations with the Superintendent for a subsequent contract. If the Board fails to give notice of its intent concerning renewal by September 1, 2024, the parties shall assume that no such renewal is intended by the School Board and the Contract shall expire at the end of the Contract term. If the Superintendent intends not to seek another contract with the District, the Superintendent will give the School Board written notice of such intent no later than September 1, 2024 (or ten [10] months prior to the expiration of this Contract).

3. Expiration.

This Contract shall expire on June 30, 2025. At the conclusion of its term, neither party shall have any further claim against the other, and the School District's employment of the Superintendent shall cease, unless a subsequent contract is entered into in accordance with M.S. § 123B.143, Subd. 1.

4. Termination During the Term.

The Superintendent's employment may be terminated during the term of this Contract only for cause as defined in M.S. 122A.40, Subds. 9 or 13, as amended. Except for purposes of describing grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Superintendent during the Contract term for cause as described in M.S. 122A.40, Subds. 9 or 13, it shall notify the Superintendent in writing of the proposed grounds for termination. The Superintendent shall be entitled to a hearing before an arbitrator, provided the Superintendent makes such a request in writing within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such an event, the parties shall jointly petition the Bureau of Mediation Services (BMS) for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the normal striking process as provided by BMS rules. The arbitrator shall conduct a hearing under normal arbitration procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding upon the parties, subject to normal judicial review of arbitration decisions as provided by law. The Superintendent may be suspended with pay pending final determination by the arbitrator. If the Superintendent has been charged with a felony and the underlying conduct that is the subject of the felony charge is a ground for a proposed immediate discharge, the suspension pending the conclusion of the hearing and determination of the issues may be without pay. If a hearing is held, the board must then reimburse the Superintendent for any salary or compensation withheld if the final decision of the board or the arbitrator does not result in a penalty to or suspension, termination or discharge of the Superintendent. If the Superintendent fails to request a hearing as provided herein within the fifteen (15) calendar day period, it shall be deemed acquiescence by the Superintendent to the School Board's proposed action and the proposed action shall become final on such date as determined by the School Board, and the Superintendent shall have no further claim or recourse.

5. Mutual Consent.

The parties may terminate this Contract at any time by mutual written consent.

IV. Duties

The Superintendent shall have charge of the administration of the schools under the direction of the School Board. The Superintendent shall be the chief executive officer of the School District; shall direct and assign teachers and other School District employees under the Superintendent's supervision; shall organize, reorganize and arrange the administrative and supervisory staff, including instruction and business affairs, as best serves the School District subject to the approval of the School Board; shall select all personnel subject to the approval of the School Board; shall, from time to time, suggest policies,

regulations, rules and procedures deemed necessary for the School District, and in general perform all duties incident to the office of the Superintendent and such other duties as may be prescribed by the School Board from time to time. The Superintendent shall abide by the policies, regulations, rules and procedures established by the School Board and the State of Minnesota. The Superintendent shall have the right to attend all School Board meetings and all School Board and citizen committee meetings, serve as an ex-officio member of the School Board and all School Board committees, and provide administrative recommendations on each item of business considered by each of these groups.

V. Duty Year and Leaves

1. Basic Work Year.

The Superintendent's duty year shall be for the entire 12-month Contract year as provided herein and the Superintendent shall perform services on those legal holidays on which the School District is authorized to conduct school if the School Board so determines. The Superintendent shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy. The number of Contract year duty days, for the purposes of determining payment for unused vacation days, unused sick leave, unused personal days, severance pay, etc., shall be 260.

2. Vacation.

The Superintendent shall receive thirty (30) working days of paid vacation. At the end of the Contract year, any unused vacation days accrued that Contract year shall be handled in the following manner:

- The first five (5) unused days shall be converted at the fiscal year-end to a daily rate of pay and will be deposited into a 403(b) account. The excess amount allowed by law shall be deposited into the Health Care Savings Plan (“HCSP”) established by the Minnesota State Retirement System (“MSRS”).
- The next five (5) unused days will be paid to the Superintendent at his daily rate of base annual salary for that given Contract year. The payment shall be made, in one lump sum, at the end of the Contract year.
- Any remaining days shall be credited toward vacation time for the next Contract year, and must be used within six months of the start of the next Contract year or that vacation time is lost and no longer available for use.
- If at the end of the Contract term, the Superintendent has unused days in excess of the ten (10) days that can be paid to the 403(b), HCSP, or paid as taxable income, any remaining days will not be paid out.

The total number of days paid to the 403(b), HCSP and to the Superintendent as taxable income, shall not exceed ten (10), with the exception of when the Superintendent’s employment ends, the School District will pay the Superintendent for any remaining vacation days over ten (10) as long as the School Board has not voted to propose immediate discharge of the Superintendent in which case no payments for unused vacation will be made. Any tax effects or effects upon retirement accounts related to these

payments shall be solely the responsibility of the Superintendent.

The total number of vacation days earned by the Superintendent for the Contract year shall be credited to him on July 1. However, should the Superintendent leave his employment for any reason prior to June 30 of that Contract year, the vacation days earned shall be prorated accordingly.

3. Holidays.

The Superintendent shall be entitled to ten (10) paid holidays as designated by the School Board.

4. Sick Leave.

The Superintendent shall earn paid sick leave at the rate of twenty (20) days for each Contract year, which may accrue up to two hundred-sixty (260) days. The School District will pay the Superintendent for up to ten (10) unused sick leave days, which payment will be made as taxable income in one lump sum during the first pay period following the Contract year or as soon thereafter as possible. The payment will be based on the Superintendent's daily rate of base annual salary in the year in which the sick leave was earned.

5. Family Emergency Leave.

The Superintendent shall be granted up to ten (10) days of paid family emergency leave for absences during the Contract year due to critical illness in the Superintendent's immediate or close family or involving a close personal friend. The Superintendent's "immediate or close family" or "close personal friend" is as reasonably defined and determined by the Superintendent. Days utilized shall not be deducted from sick leave. Any unused Family Emergency leave days will be forfeited at the end of the Contract year.

6. Personal Leave.

The Superintendent shall receive two (2) days of paid personal leave. Any unused personal days shall be paid, in one lump sum, at the Superintendent's daily rate of pay during the last pay period of the Contract year.

7. Bereavement Leave.

The Superintendent shall be granted paid bereavement leave for a death within the Superintendent's immediate or close family or for a close personal friend. The Superintendent's "immediate or close family" or "close personal friend" is as reasonably defined and determined by the Superintendent. The time utilized shall be in a reasonable amount and shall be determined after conferring with the School Board chair. Days utilized shall not be deducted from sick leave.

8. Disability.

If the Superintendent is unable to perform regular duties because of personal illness or disability and has exhausted all accumulated sick leave, the School District shall provide additional paid sick leave at a salary equal to 100 percent of the Superintendent's regular salary until the expiration of the waiting period for long-term disability insurance.

9. Medical Leave.

a. The Superintendent and School District agree to incorporate by reference and be bound by the provisions of M.S. 122A.40, Subd. 12 relating to suspension and leave of absence for health reasons.

b. If the Superintendent is unable to perform regular duties because of personal illness or disability and has exhausted all sick leave credit available or has become eligible for long-term disability compensation and has not been suspended or placed on leave of absence pursuant to M.S. 122A.40, Subd. 12, the Superintendent shall, upon written request, be granted a medical leave of absence, without pay, up to one year in duration. The School Board may, in its discretion, extend such a leave upon written request. A request for medical leave of absence or extension of such leave pursuant to this section shall be accompanied by a written statement from a physician outlining the condition of health and estimated time at which the Superintendent is expected to be able to resume normal responsibilities. The Superintendent, when on medical leave of absence, is eligible to continue to participate in group insurance programs as permitted under the insurance policy provisions, but the Superintendent shall pay the entire premium for such programs as the Superintendent wishes to retain commencing with the beginning of the leave. If medical leave of at least one full year is granted pursuant to this section, the Superintendent voluntarily waives any right to a leave of absence to which the Superintendent might otherwise be entitled pursuant to M.S. 122A.40, Subd. 12.

10. Worker's Compensation.

Pursuant to Minnesota Statute Chapter 176, the Superintendent injured on the job in the service of the School District will be eligible to receive worker's compensation. The School District will continue to provide fringe benefits during the period of worker's compensation as were provided prior to the worker's compensation benefit.

VI. Insurance

1. Health and Hospitalization and Dental.

The School District shall provide the Superintendent and Superintendent's spouse/dependents with health and hospitalization insurance and dental insurance coverage under the School District's group plan. The School District will contribute an amount equal to the contribution outlined in the Level IX

Unaffiliated Executive Directors Handbook towards health and hospitalization insurance, including Voluntary Employee Beneficiary Association or “VEBA” contributions and the family premium towards dental insurance.

2. Life Insurance.

The School District shall provide a group term life insurance plan, with a provision for double indemnity for Accidental Death or Dismemberment (AD&D), providing \$750,000 of coverage for the Superintendent, payable to the Superintendent's named beneficiary(ies), at the expense of the School District. The Superintendent may purchase supplemental and dependent life insurance coverage in amounts allowed for administrators under the School District’s group term life insurance policy. In the event that the Superintendent retires at the end of this Contract, the School District will pay the full premium for this insurance policy for the retired Superintendent through December 31, 2029, assuming the Superintendent is eligible to continue the group plan following retirement in accordance with the policy requirements. The School District will not make these payments if the School Board has voted to propose the immediate discharge of the Superintendent.

The Superintendent may choose to participate in the administrative incentive life insurance plan. Upon the completion of ten (10) years of service to the School District and attaining the age of fifty-five (55) as of the date of separation of service from the School District, the Superintendent shall have the right to designate the direct and contingent beneficiaries of an amount of Net Death Proceeds in the Amount of \$50,000 effective on the first day of the month in which the Superintendent reaches the age of seventy (70). The administrative incentive life insurance plan will include a provision for double indemnity for accidental death.

3. Long-Term Disability Insurance.

The School District shall provide long-term disability coverage for the Superintendent in the School District's group plan.

4. Liability Insurance.

The School District shall provide, at School District expense, liability insurance naming the Superintendent as an insured, along with the School District, in an amount not less than that which is required by law for the School District.

5. Claims Against the School District.

The eligibility of the Superintendent, or the Superintendent's spouse/dependents or beneficiary(ies), for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this section. It is understood that the School District's only obligation is to purchase the insurance policies described herein, and no claim shall be made against the School District as a result

of denial by an insurer of insurance benefits if the School District has purchased the policies and paid the premiums described herein.

6. Continuation of Insurance Coverage.

If the Superintendent retires at the end of the Contract term, at age 55 or older and after ten (10) years of service, the School District shall continue to make the same monthly premium contribution that it made in the last year of the Superintendent's employment for coverage for the Superintendent and the Superintendent's spouse/dependents under the School District's group health and hospitalization, dental and life insurance, until the end of the month in which the Superintendent and subsequently the Superintendent's spouse qualifies for Medicare, assuming the Superintendent and his dependents are eligible to continue participation in the group plans following retirement in accordance with the policy requirements. If the Superintendent is eligible for Medicare at the time of discontinuance of employment, and the Superintendent's spouse is not yet eligible for Medicare, the School District will pay the full single premium coverage for the Superintendent's spouse until she reaches age-qualifying Medicare eligibility. The School District will not make these payments if the School Board has voted to propose the immediate discharge of the Superintendent.

VII. Other Benefits

1. Tax Sheltered Annuities.

The Superintendent will be eligible to participate in a tax sheltered annuity plan, with an agent and agency of his choice from the district-sponsored vendors, through payroll deduction in accordance with Section 403(b) of the Internal Revenue Code, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy.

The School District will match contributions of the Superintendent to such tax sheltered annuity up to an amount of 6% or an amount equal to the percentage contribution outlined in the Level IX Unaffiliated Executive Director Handbook of gross wages or the maximum allowed by law, whichever is less. The excess amount allowed by law to be deposited into a 403(b) account would be deposited into the MSRS HCSP. (Minnesota State Retirement System, Health Care Savings Plan)

2. Special Pay Plan Longevity Contribution.

Once each Contract year, starting in the thirteenth (13) year (2020-2021) as Superintendent and each Contract year thereafter, the School District will provide a longevity contribution to the Superintendent's 403(b) plan for up to ten (10) unused sick leave days. Payments will be made during the first pay period following the Contract year or as soon thereafter as possible. The payment will be based on the Superintendent's daily rate of base annual salary in the year in which the sick leave was earned.

If the Superintendent terminates his Contract early, the School District will not be required to provide any matching payments after receiving notice of the Superintendent's intent to terminate. Similarly, if

the School Board decided to propose the immediate discharge of the Superintendent, the School District will not be required to make any matching payments after voting to propose the immediate discharge of the Superintendent.

3. Automobile.

The School District shall provide the Superintendent with a monthly allowance of \$900 for business use of the Superintendent's private automobile, pursuant to M.S. § 471.665, Subd. 3.

4. Conferences, Meetings and Other Professional Training.

The School District shall pay all legally valid expenses and fees for the Superintendent's attendance at professional conferences, meetings with other educational agencies and professional training when such attendance is required, directed, or permitted by the School Board. The Superintendent shall periodically report to the School Board relative to all meetings, conferences and other professional training attended. The Superintendent shall file itemized expense statements to be processed and approved as provided by law.

VIII. Base Salary and Longevity Pay

1. Base Salary.

The Superintendent shall be paid an annual base salary of \$253,011 for the 2024-2025 school year. The salary shall be paid in twenty-four (24) equal installments during the Contract year.

2. Longevity Pay.

In addition to the salary established in VIII, Base Salary and Longevity Pay, the Superintendent shall receive \$4,000 each year as longevity pay, starting in the sixteenth (16), 2024-2025 school year, as Superintendent and each Contract year thereafter, recognizing years of service to the School District. This compensation shall be paid in equal installments during the school year.

IX. Evaluation

The School Board shall evaluate the Superintendent at least once a year during the term of this Contract. The evaluation shall be reasonably related to the Superintendent's job description and accomplishment of goals set by the School Board. The School Board shall endeavor to complete the annual written appraisal of the Superintendent's performance by September 1.

X. Other Provisions

1. Outside Activities.

While the Superintendent shall devote full time and due diligence to the affairs and the activities of the School District, the Superintendent may serve as a consultant to other school districts or educational agencies, lecture, engage in writing and speaking activities, and engage in other activities if such activities do not impede the Superintendent's ability to perform the duties of the Superintendency. The Superintendent shall not engage in other employment, consultant service or other activity for which a salary, fee, or honorarium is paid without the prior approval of the School Board.

2. Indemnification and Provision of Counsel.

In the event that an action is brought or a claim is made against the Superintendent arising out of or in connection with the Superintendent's employment in the School District, and the Superintendent is acting within the scope of employment or official duties, the School District shall defend and indemnify the Superintendent to the extent permitted by law. Indemnification, as provided in this section, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District herein shall be subject to the limitations as provided in Minnesota Statutes, Chapter 466.

3. Dues.

The Superintendent is encouraged to belong to and participate in appropriate professional, educational and civic organizations where such membership will serve the best interests of the School District. Accordingly, the School District will pay such membership dues for such organizations as are required, directed, or permitted, by the School Board. The Superintendent shall present appropriate statements for approval as provided by law.

4. Continuation of Contribution toward Health and Dental Insurance Upon Termination of Employment.

- a. If the Superintendent's employment with the School District terminates because the term of the Contract expires and no subsequent contract is entered into, the School District shall make the following payments, as long as the Superintendent and/or his dependents are allowed to remain on the School District's group insurance plan pursuant to its contract with its insurance provider:
 - 1) The same monthly premium contribution that the School District made during the Superintendent's last year of employment for the Superintendent and the Superintendent's spouse/dependents for health and hospitalization and dental coverage under the School District's group health and dental plans until the date the Superintendent and his spouse/dependents become eligible for health and hospitalization coverage from a subsequent employer or the Superintendent and subsequently the Superintendent's spouse meet age-qualified Medicare eligibility. (See Article VI , Section 6)
- b. If the Superintendent's employment with the School District terminates before June 30, 2025, by reason of the Superintendent's disability or death the School District shall make the following payments, as long as the Superintendent and/or his dependents are allowed to remain on the School District's group insurance plan pursuant to its contract with its insurance

provider:

- 1) The same monthly premium contribution that the School District made during the Superintendent's last year of employment for the Superintendent and the Superintendent's spouse/dependents for health and hospitalization, and dental insurance coverage under the School District's group health plans from the termination date until the date the Superintendent and his spouse/dependents become eligible for health and hospitalization coverage from a subsequent employer or the Superintendent and subsequently the Superintendent's spouse meet age-qualified Medicare eligibility. If the Superintendent dies, his spouse/and any dependents not covered by his/her own health coverage, shall be eligible to participate in the School District's health and hospitalization and dental plan at the School District's expense in an amount equal to the same monthly contribution that the School District made during the Superintendent's last year of employment until the Superintendent's spouse reaches age-qualifying Medicare eligibility and any dependents not covered by his/her own health coverage until he/she becomes eligible for health and hospitalization coverage insurance from another source. (See Article IV, Section 6)
- c. If the Superintendent's employment with the School District terminates before June 30, 2025, by mutual consent of the Superintendent and the School Board, accompanied by a mutual release of claims, as long as the Superintendent and/or his dependents are allowed to remain on the School District's insurance plan pursuant to its contract with its insurance provider:
- 1) The same monthly premium contribution that the School District made during the Superintendent's last year of employment for the Superintendent and the Superintendent's spouse/dependents for health and hospitalization, and dental insurance coverage under the School District's group health plans from the termination date until the date the Superintendent and his spouse/dependents become eligible for health and hospitalization coverage from a subsequent employer or the Superintendent and subsequently the Superintendent's spouse meet age-qualified Medicare eligibility. (See Article IV, Section 6)

XI. Entire Agreement, Waiver, and Severability

This Contract constitutes the entire agreement between the School Board and Superintendent relating to the School District's employment of the Superintendent. Neither party has relied upon any statement or promises that are not set forth in this document. This Contract supersedes any and all prior agreements between the parties. The Superintendent understands and agrees that any handbook, manuals, policies, or procedures created by the School District do not create an express or implied contract between the School District and the Superintendent. No waiver or modification of any provision of this Contract will be valid unless they are made in writing and executed by both parties. The School District and Superintendent intend that the benefits described within the Contract comply with existing federal and

state law. If the School District or Superintendent believes that any such benefit does not comply, it will promptly advise the other party and will negotiate in good faith to amend the terms of such benefit to ensure legal compliance. If any provision of this Contract is held to be invalid by operation of law the remainder of the Contract shall not be affected thereby and shall remain in full force and effect.

This Contract shall be effective only upon signatures of the Superintendent and of the officers of the School Board after authorization for such signatures by the officers is given by the School Board in appropriate action in its minutes.

IN WITNESS WHEREOF, I have subscribed
my signature this _____ day of
_____, 2023.

IN WITNESS WHEREOF, I have subscribed
my signature this _____ day of
_____, 2023.

Chace B. Anderson, Superintendent

Sarah Johansen, School Board Chair

Bonita Lucky, School Board Clerk



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Board Reports

ITEM: Board Reports

COMMENTS BY: Sarah Johansen, Board Chair

This section of the agenda provides an opportunity for Board members to update school board members on school board-related work or to make announcements of interest to the public.



Board of Education
Regular Meeting – December 11, 2023

AGENDA SECTION: Adjourn

ITEM: Adjourn

COMMENTS BY: Sarah Johansen, Board Chair

This agenda item brings closure to the School Board meeting.

Recommended Action: Call the meeting to a close.

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Time of Adjournment: _____ 350 _____