

INDEPENDENT SCHOOL DISTRICT 273
School Board Regular Meeting, Monday, November 18, 2019, 7:00 PM
Room 349, Edina Community Center

AGENDA

I. Determination of Quorum and Call to Order	
II. Approve Minutes	
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V. Consent	
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B. Expenditures Payable, October, 2019	27
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B. Substitute Teacher Management System Presenter: John Toop, Bryan Bass	101
C. Policy Updates - 532, 624, 711, 720 Presenter: Board Policy Committee	107
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VII. Action	
A. District Financial Audit, 2019 Presenter: John Toop	157
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C. Revised Language for Policy 601 Presenter: Amir Gharbi, Ellen Jones, Owen Michaelson	341
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E. Upcoming School Board Meetings

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IX. Announcements

A. Leadership Updates

B. Committee Reports

X. Adjournment

PLEASE NOTE the public hearing on the World's Best Work Force will be held during this meeting.

*Persons who wish to address the Board are requested to complete and submit an appropriate form to the Board Secretary prior to the designated hearing time. When recognized, the person shall identify him/herself and the group represented, if any. The person shall then state the reason for addressing the Board and shall be limited in time at the discretion of the Board Chair. Individual employees of the School District or representatives of employee organizations shall have utilized administrative procedures before making a request to address the Board. All comments must be in accordance with Board policies.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF OCTOBER 14, 2019

WORK SESSION
5:00 P.M.

Edina Community Center
5701 Normandale Road
Room 351

SCHOOL BOARD MEMBERS PRESENT:

Ms. Erica Allenburg
Mr. Matthew Fox
Mr. Amir Gharbi
Ms. Ellen Jones
Mr. Owen Michaelson
Ms. Sarah Patzloff
Mr. Leny Wallen-Friedman

ABSENT:

PRESIDING OFFICER: Chair Leny Wallen-Friedman

5:00 – 6:50 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. John W. Schultz, Superintendent
Donna Roper, Director of Research and Development
Dr. Randy Smasal, Director of Teaching and Learning
Katherine Mahoney, Principal, Highlands Elementary School

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

(Official Publication)
MINUTES OF THE SCHOOL BOARD WORK SESSION
DISTRICT 273 EDINA, MINNESOTA
OCTOBER 14, 2019

5:00 PM Chair Wallen-Friedman called to order the work session of the School Board. Members present: Allenburg, Fox, Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Roper, Smasal, Mahoney. Guest: Director David Heistad, Executive Director of Research, Evaluation and Assessment for Bloomington Public Schools.

DISCUSSION

- A. Results of Assessment Data Evaluation
- B. Questions for Director Heistad

The meeting was adjourned at 6:50 PM. The minutes and resolutions are on file at the district office, 5701 Normandale Road, and are open to public inspection.

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

OFFICIAL MINUTES OF THE SCHOOL BOARD'S WORK SESSION
OF OCTOBER 14, 2019

5:00 PM Chair Wallen-Friedman called to order the work session of the School Board. Members present: Allenburg, Fox, Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Roper, Smasal, Mahoney. Guest: Director David Heistad, Executive Director of Research, Evaluation and Assessment for Bloomington Public Schools.

DISCUSSION

Results of Assessment Data Evaluation: Directors Roper and Smasal were joined by the following Edina Public Schools staff members in providing the results of their evaluation of assessment data: Katie Mahoney (Principal HL), Jeffrey Krause (Science HS), Laura Slominski (Math HS), Rebecca Huberty (CN) and Julie Baker (HL), Lisa Hopkins (HL). Director Heistad provided perspective on the use of educational data like SLEDs, and addressed the Board Members' questions. Director Heistad will meet with the Teaching and Learning Committee to determine potential areas of study.

At 6:50 PM, hearing no objection, Chair Wallen-Friedman adjourned the meeting.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE REGULAR MEETING OF OCTOBER 14, 2019

REGULAR MEETING
7:00 PM

Edina Community Center
5701 Normandale Road
Room 349

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Matthew Fox
Mr. Amir Gharbi
Ms. Ellen Jones
Mr. Owen Michaelson
Ms. Sarah Patzloff
Mr. Leny Wallen-Friedman

PRESIDING OFFICER: Chair Leny Wallen-Friedman

7:01 – 10:03 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. John W. Schultz, Superintendent
Jeff Jorgensen, Director of Student Support Services
Mary Manderfeld, Director of Enrollment and School Improvement
Donna Roper, Director of Research and Development
Dr. Randy Smasal, Director of Teaching and Learning
John Toop, Director of Business Services
Mary Woitte, Communications Coordinator

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

(Official Publication)
MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD
DISTRICT 273 EDINA, MINNESOTA
OCTOBER 14, 2019

7:01 PM Chair Wallen-Friedman called to order the regular meeting of the School Board.
Members present: Allenburg, Fox, Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman.
Staff present: Schultz, Jorgensen, Manderfeld, Roper, Smasal, Toop, Woitte.

AGENDA MODIFICATION

RECOGNITION – Principal Holden, Normandale Elementary School

APPROVAL OF MINUTES BY UNANIMOUS VOTE

HEARINGS FROM MEMBERS OF THE AUDIENCE

AGENDA MODIFICATION

CONSENT ITEMS APPROVED BY UNANIMOUS VOTE

- A. Personnel Recommendations
- B. Expenditures Payable – September 2019
- C. Employee Insurance Renewal
- D. Edina Resource Center Budget Transfer, 2019-20
- E. Community Volunteer Program Budget Transfer, 2019-20
- F. ~~Paraprofessional Super Sub~~ – *moved from Consent to Action*
- G. Student Rates of Pay
- H. Certificate of Organization
- I. Election-related Affidavits and Notice
- J. LAC Steering Committee Membership
- K. Commendation – Principal Holden
- L. Commendation – South View Middle School
- M. Gift – Play for Patrick Foundation

ACTION ITEM APPROVED BY UNANIMOUS VOTE

Paraprofessional Super Sub

DISCUSSION

- A. Policy Updates: 607: Special Accommodations Services for Students with Special Needs - Section 504; and 608: Instructional Services - Special Education
- B. Public Discussion Regarding Revised Language for Policy 601: Educational Competencies, Academic Standards and Instructional Curriculum

ACTION ITEMS APPROVED BY UNANIMOUS VOTE

- A. General Obligation Bonds - Parameters
- B. Policy Updates: 606: Selection and Objection of Instructional Text, Materials and Content

INFORMATION

- A. Staff Recognition
- B. Upcoming School Board Meetings

The meeting adjourned at 10:03 PM. The minutes and resolutions are open to public inspection on the district website, and on file at the district office, 5701 Normandale Road.

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

OFFICIAL MINUTES OF SCHOOL BOARD'S
OCTOBER 14, 2019 REGULAR MEETING

7:01 PM Chair Wallen-Friedman called to order the regular meeting of the School Board. Members present: Allenburg, Fox, Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Jorgensen, Manderfeld, Roper, Smasal, Toop, Woitte.

AGENDA MODIFICATION

Chair Wallen-Friedman tabled the recognition of South View Middle School until the November 18 School Board meeting.

RECOGNITION

Superintendent Schultz recognized honors recently bestowed by the French Consulate. Normandale Elementary Principal Holden was named as a Chevalier, L'ordre des Palmes Académiques, for his outstanding contributions to French education and the expansion of French language and culture. Normandale Elementary School was granted a Label FrancEducation for its very high quality French immersion program.

APPROVAL OF MINUTES BY UNANIMOUS VOTE

Member Michaelson moved and Member Patzloff seconded to approve the minutes of the September 16, 2019 Work Session and the September 16, 2019 Regular Meeting. All members voted Aye.

HEARINGS FROM MEMBERS OF THE AUDIENCE

Lonni Skrentner expressed concerns about the lack of any involvement by teachers or administrators in creating proposed language changes to Policy 601, and questioned the viability of those suggestions on multiple levels. Josie Tober and daughter Jemma Tober provided information about their experiences with, and facts about, dyslexia. Angela O'Neill praised the effectiveness of Orton Gillingham methods and strategies used by the District for dyslexic students. Heather Tietz spoke about AP data, honors classes, and how to evaluate the effectiveness of pilot courses. Chris Moquist, Maria Loucks, Erica Austrums and Lisa O'Brien offered support for Policy 601 language changes around choice and options, noting the District's larger than average number of high performers, and the importance of differentiation and high standards. Sue Sullivan voiced concern about how the District will fund state-required but unfunded special education services, and funding equity among programs.

AGENDA MODIFICATION

Member Patzloff requested that Item V.F. be removed from and follow the Consent Agenda.

CONSENT ITEMS APPROVED BY UNANIMOUS VOTE

Member Patzloff moved and Member Fox seconded to approve the modified consent agenda. All members voted Aye. The resolutions were:

- I. Personnel Recommendations
- J. Expenditures Payable – September 2019
- K. Employee Insurance Renewal
- L. Edina Resource Center Budget Transfer, 2019-20
- M. Community Volunteer Program Budget Transfer, 2019-20
- N. ~~Paraprofessional Super Sub~~ – *moved from Consent to Action*
- O. Student Rates of Pay
- P. Certificate of Organization
- Q. Election-related Affidavits and Notice
- R. LAC Steering Committee Membership
- S. Commendation – Principal Holden
- T. Commendation – South View Middle School
- U. Gift – Play for Patrick Foundation

ACTION ITEM APPROVED BY UNANIMOUS VOTE

Paraprofessional Super Sub: Member Patzloff moved and Member Allenburg seconded to approve the motion as amended. All members voted Aye.

DISCUSSION

Policy Updates: 607: Special Accommodations Services for Students with Special Needs - Section 504; and 608: Instructional Services - Special Education: Member Gharbi walked through the clarifications proposed by Student Support Resources. Director Jorgensen responded to Board questions about alignment to state statutes and District practice.

Public Discussion Regarding Revised Language for Policy 601: Educational Competencies, Academic Standards and Instructional Curriculum: Member Gharbi provided an overview of the edits suggested by himself and Members Jones and Michaelson. This was followed by lengthy Board discussion of procedures, content, costs, implementation, and possible unanticipated repercussions. As a next step, Chair Wallen-Friedman and Members Gharbi and Allenburg will meet to create a cohesive list of questions that need answers prior to moving forward. The full Board will be kept apprised of the discussions and processes for moving Policy 601 forward.

ACTION ITEMS APPROVED BY UNANIMOUS VOTE

General Obligation Bonds - Parameters: Member Patzloff moved and Member Michaelson seconded to approve the motion. All members voted Aye.

Policy Updates – 606: Selection and Objection of Instructional Text, Materials and Content: Member Patzloff moved and Member Michaelson seconded to approve the motion. All members voted Aye.

At 10:03 PM, there being no objection, Chair Wallen-Friedman adjourned the meeting.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE SPECIAL MEETING OF OCTOBER 24, 2019

SPECIAL MEETING
5:30 PM

Edina Community Center
5701 Normandale Road
Room 351

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Matthew Fox (*participated remotely*)
Mr. Amir Gharbi
Ms. Ellen Jones
Mr. Owen Michaelson
Ms. Sarah Patzloff
Mr. Leny Wallen-Friedman

PRESIDING OFFICER: Chair Leny Wallen-Friedman

5:40-8:46 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. John W. Schultz, Superintendent
Bryan Bass, Assistant Superintendent
John Toop, Director of Business Services
Mary Manderfeld, Director of Equity and Enrollment

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

(Official Publication)
MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD
DISTRICT 273 EDINA, MINNESOTA
OCTOBER 24, 2019

5:40 PM Chair Wallen-Friedman called to order the special meeting of the School Board. Members present: Allenburg, Fox (*participated remotely*), Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Bass, Toop, Manderfeld.

ACTION

- A. Bond Authority

DISCUSSION

- A. Enrollment
- B. Work Sessions Schedule

The meeting adjourned at 8:46 PM. The minutes and resolutions are on file at the district office, 5701 Normandale Road, and are open to public inspection.

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

OFFICIAL MINUTES OF THE SCHOOL BOARD'S SPECIAL MEETING
OF OCTOBER 24, 2019

5:40 PM Chair Wallen-Friedman called to order the special meeting of the School Board. Members present: Allenburg, Fox (*participated remotely*), Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Bass, Toop, Manderfeld.

ACTION

Bond Authority Member Patzloff moved and Member Michaelson seconded to approve. All members physically present voted Aye through a Roll Call Vote.

DISCUSSION

Enrollment: The School Board and Administration discussed enrollment variables and suggestions for further study about Edina School enrollment.

Work Sessions Schedule: The Board discussed upcoming Board work sessions on the Strategic Plan, Budget, Time Study, and Policy 601.

At 8:46 PM, hearing no objection, Chair Wallen-Friedman adjourned the meeting.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF NOVEMBER 4, 2019

WORK SESSION
5:00 P.M.

Edina Community Center
5701 Normandale Road
Room 350

SCHOOL BOARD MEMBERS PRESENT:

Ms. Erica Allenburg
Mr. Matthew Fox (*attended remotely*)
Mr. Amir Gharbi
Ms. Ellen Jones
Mr. Owen Michaelson
Ms. Sarah Patzloff
Mr. Leny Wallen-Friedman

ABSENT:

PRESIDING OFFICER: Chair Leny Wallen-Friedman

5:00 – 7:38 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. John W. Schultz, Superintendent
John Toop, Director of Business Services

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

(Official Publication)
MINUTES OF THE SCHOOL BOARD WORK SESSION
DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 4, 2019

5:00 PM Chair Wallen-Friedman called to order the work session of the School Board. Members present: Allenburg, Fox (*attended remotely*), Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Toop. Guest: Dr. Mirja Hanson.

DISCUSSION

- A. Budget Development
- B. Strategic Plan
- C. Board Goals
- D. Update on Policy 601 Process
- E. Opportunity to Comment on Advanced Learners Article

The meeting was adjourned at 7:38 PM. The minutes and resolutions are on file at the district office, 5701 Normandale Road, and are open to public inspection.

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

OFFICIAL MINUTES OF THE SCHOOL BOARD'S WORK SESSION
OF NOVEMBER 4, 2019

5:00 PM Chair Wallen-Friedman called to order the work session of the School Board. Members present: Allenburg, Fox (*attended remotely*), Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz, Toop. Guest: Dr. Mirja Hanson.

DISCUSSION

Budget Development: Director Toop and Superintendent Schultz provided an overview of the 2020-21 district budget development plan and calendar. The Board provided input related to the development of the 2020-2021 budget

Strategic Plan: Dr. Hanson provided the Board with a summary and guide of stakeholder feedback on the draft strategic plan, along with a detailed stakeholder focus group feedback report. Board members were asked to prepare to share their perspectives on the feedback at their next work session on November 7.

Board Goals: The Board Chair collected ideas for Board goals. This list will be reviewed at a future meeting.

Update on Policy 601 Process: It was proposed to discuss Policy 601 at the November 12 special meeting. After discussion, it was decided that the Board will only place Policy 601 on the November 18 meeting as an action item.

Opportunity to Comment on Advanced Learners Article: Member Jones read a response to the Advanced Learners article.

At 7:38 PM, hearing no objection, Chair Wallen-Friedman adjourned the meeting.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE WORK SESSION OF NOVEMBER 7, 2019

WORK SESSION
5:00 P.M.

Edina Community Center
5701 Normandale Road
Room 350

SCHOOL BOARD MEMBERS PRESENT:

Ms. Erica Allenburg

Mr. Matthew Fox (*attended by phone the first 45 minutes, then present*)

Mr. Amir Gharbi

Ms. Ellen Jones

Mr. Owen Michaelson

Ms. Sarah Patzloff

Mr. Leny Wallen-Friedman

ABSENT:

PRESIDING OFFICER: Chair Leny Wallen-Friedman

5:00 – 8:48 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. John W. Schultz, Superintendent

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

(Official Publication)
MINUTES OF THE SCHOOL BOARD WORK SESSION
DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 7, 2019

5:00 PM Chair Wallen-Friedman called to order the work session of the School Board. Members present: Allenburg, Fox (*attended by phone the first 45 minutes, then present*), Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz. Guest: Dr. Mirja Hanson.

DISCUSSION

A. Strategic Plan

The meeting was adjourned at 8:48 PM. The minutes and resolutions are on file at the district office, 5701 Normandale Road, and are open to public inspection.

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

OFFICIAL MINUTES OF THE SCHOOL BOARD'S WORK SESSION
OF NOVEMBER 7, 2019

5:00 PM Chair Wallen-Friedman called to order the work session of the School Board. Members present: Allenburg, Fox (*attended by phone the first 45 minutes, then present*), Gharbi, Jones, Michaelson, Patzloff, Wallen-Friedman. Staff present: Schultz. Guest: Dr. Mirja Hanson.

DISCUSSION

Strategic Plan: Dr. Hanson provided the Board with the summary and guide of stakeholder feedback on the draft strategic plan, and the detailed stakeholder focus group feedback report. The Board discussed these materials with respect to their influence on the draft strategic plan.

At 8:48 PM, hearing no objection, Chair Wallen-Friedman adjourned the meeting.

INDEPENDENT SCHOOL DISTRICT 273
OFFICIAL MINUTES OF THE SPECIAL MEETING OF NOVEMBER 12, 2019

SPECIAL MEETING
5:00 PM

Edina Community Center
5701 Normandale Road
Room 348

SCHOOL BOARD MEMBERS PRESENT:

ABSENT:

Ms. Erica Allenburg
Mr. Matthew Fox (*participated remotely*)
Mr. Amir Gharbi
Ms. Ellen Jones
Mr. Owen Michaelson
Ms. Sarah Patzloff
Mr. Leny Wallen-Friedman

PRESIDING OFFICER: Chair Leny Wallen-Friedman

5:00 – 9:15 PM

ADMINISTRATIVE STAFF PRESENT:

Dr. John W. Schultz, Superintendent
John Toop, Director of Business Services

CERTIFIED CORRECT:

CERTIFIED CORRECT:

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

(Official Publication)
MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD
DISTRICT 273 EDINA, MINNESOTA
NOVEMBER 12, 2019

5:00 PM Chair Wallen-Friedman called to order the special meeting of the School Board. Members present: Allenburg, Fox (*participated remotely*), Gharbi, Jones, Patzloff, Wallen-Friedman. Staff present: Schultz, Toop. Guest: Dr. Mirja Hanson.

ACTION

- A. Canvassing Election Returns
- B. Certification of Election

DISCUSSION

- A. Strategic Plan

The meeting adjourned at 9:15 PM. The minutes and resolutions are on file at the district office, 5701 Normandale Road, and are open to public inspection.

Mr. Leny Wallen-Friedman, Chair

Ms. Sarah Patzloff, Clerk

OFFICIAL MINUTES OF THE SCHOOL BOARD'S SPECIAL MEETING
OF NOVEMBER 12, 2019

5:00 PM Chair Wallen-Friedman called to order the special meeting of the School Board. Members present: Allenburg, Fox (*participated remotely*), Gharbi, Jones, Patzloff, Wallen-Friedman. Staff present: Schultz, Toop. Guest: Dr. Mirja Hanson.

ACTION

Canvassing Election Returns Member Michaelson moved and Member Allenburg seconded to approve. All members physically present voted Aye.

Certification of Election Member Allenburg moved and Member Jones seconded to approve. All members physically present voted Aye.

DISCUSSION

Strategic Plan: Dr. Mirja Hanson provided documents and led a discussion on incorporating stakeholder feedback into the draft strategic plan.

At 9:15 PM, hearing no objection, Chair Wallen-Friedman adjourned the meeting.



Board Meeting Date: 11/18/2019

TITLE: Personnel Recommendations

TYPE: Consent

PRESENTER(S): Bryan Bass

BACKGROUND: Personnel recommendations are made monthly. Conditional offers of employment are subject to successful completion of a criminal background check.

RECOMMENDATION: Approve the attached personnel recommendations.

PRIMARY ISSUE(S) TO CONSIDER: Personnel recommendations.

ATTACHMENTS:

1. Personnel Recommendations (next page)

LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Salary</u>	<u>Date</u>
ARULANANTHAM, CHRISTINE	Occupational Therapist District Wide	\$26,084	11/06/19
BODIKER, MARISSA	Speech Language Pathologist South View/Valley View	\$59,665	11/1/19

These conditional offers of employment are subject to successful completion of a criminal background check.

B. REQUESTS FOR CHANGE IN TRAINING LEVEL

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Increase</u>	<u>Date</u>
<u>BA/BA15 to BA30/BA45</u>				
Fenyak, Chelsey	37,358.40	39,352.80	1,994.40	8/19/19
Quagliana, Stephanie	48,181.00	50,895.00	2,714.00	8/19/19
Shelley, Sarah	48,181.00	50,895.00	2,714.00	8/19/19
<u>BA/BA15 to MA/MA15</u>				
Barnes, Alyssa	45,214.00	55,515.00	10,301.00	8/19/19
Hannafin, Morgan	43,732.00	53,263.00	9,531.00	8/19/19
Skoglund, Elizabeth	48,181.00	60,020.00	11,839.00	8/19/19
<u>BA30/BA45 to MA/MA15</u>				
Anderson, Amy	49,191.00	57,767.00	8,576.00	8/19/19
Dold, Christine	48,870.90	58,071.60	9,200.70	8/19/19
Heeringa, Jonathan	55,598.00	71,282.00	15,684.00	8/19/19
Kigin, Jeremy	49,191.00	57,767.00	8,576.00	8/19/19
Skoog, Isabelle	47,488.00	55,515.00	8,027.00	8/19/19
<u>MA to MA15</u>				
Beaverson, Sean	82,544.00	82,544.00	0	8/19/19
<u>MA/MA15 to MA30/MA45</u>				
Brautigam, Meghan	57,767.00	60,402.00	2,635.00	8/19/19
Burgess, Sarah	66,777.00	70,400.00	3,623.00	8/19/19
Carl, Chandra	55,223.20	58,320.00	3,096.80	8/19/19
Dold, Christine	58,071.60	61,110.90	3,039.30	8/19/19

Engen, Susan	86,493.00	92,205.00	5,712.00	8/19/19
Henricksen, Jonathan	75,787.00	80,398.00	4,611.00	8/19/19
Krenz, Molly	82,544.00	87,898.00	5,354.00	8/19/19
Osborne, Betony	60,629.60	64,318.40	3,688.80	8/19/19
Rochester, Mary Jo	82,544.00	87,898.00	5,354.00	8/19/19
Rossini, Mary	82,544.00	87,898.00	5,354.00	8/19/19
<u>MA30 to MA45</u>				
Edam, Heather	60,402.00	60,402.00	0	8/19/19
<u>MA30/MA45 to MA60/SPEC/PhD</u>				
Anderson, Sherri	52,903.00	56,150.00	3,247.00	8/19/19
Benson, Andrea	92,205.00	95,517.00	3,312.00	8/19/19
Johnson, Sue	85,398.00	88,645.00	3,247.00	8/19/19
McClean, Gavin	85,398.00	88,645.00	3,247.00	8/19/19
Olson, Emily	75,399.00	78,647.00	3,248.00	8/19/19
Pettis, Patricia	85,398.00	88,645.00	3,247.00	8/19/19
Rekucki, Michaela	87,898.00	91,143.00	3,245.00	8/19/19
Schutz, Amanda	77,900.00	81,146.00	3,246.00	8/19/19
Stebbleton, Jodi	55,403.00	58,650.00	3,247.00	8/19/19
Wait, Jill	85,398.00	88,645.00	3,247.00	8/19/19

NON-LICENSED STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Salary</u>	<u>Date</u>
AGRAWAL, ANAMIKA	Educational Associate Concord	\$19.90 Step 5	11/4/19
DEGENAAR, DANIEL	Payroll Manager District Office	\$6,666/mo Step 4	11/4/19
DeLOACH, STEPHANIE	Educational Associate Highlands	\$19.90 Step 5	11/11/19
KOTTKE, SAVANNA	Health Service Associate South View	\$23.93/hr Step 9 HSA/RN	11/1/19
KUKUK, THOMAS	Bus Driver Transportation	\$17.54/hr Step 1	11/11/19
PAULSON, TRAVIS	Educational Associate Valley View	\$19.90 Step 5	10/21/19

THEIS, ROBERT	Hourly Custodian District Wide	\$17.35/hr Step 3 Class VI	10/14/19
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These conditional offers of employment are subject to successful completion of a criminal background check.

B. RESIGNATIONS

<u>Name</u>	<u>Assignment</u>	<u>Reason</u>	<u>Date</u>
BERGQUIST, KEITH	Bus Driver Transportation	Personal	11/8/19
BORCHARDT, LASHEENA	Human Resources Specialist DO	Personal	11/22/19
BYSTROM, STEPHANIE	Clerical 9 month High School	Personal	10/30/19
HURLEY, CHARLES	Bus Driver Transportation	Retirement	10/25/19
NAUMCHIK, ROBERT	Hourly Custodian Creek Valley	Personal	11/1/19
NESTRUD, RYAN	Accounting Specialist DO	Personal	11/29/19
RIST, NICHOLAS	Hourly Custodian Valley View	Personal	10/30/19

COMMUNITY EDUCATION SERVICES STAFF

A. RECOMMENDATIONS FOR EMPLOYMENT

<u>Name</u>	<u>Assignment</u>	<u>Salary</u>	<u>Date</u>
ERICKSON, KATHERINE	Student Recreation Leader	\$9.86/hr	10/22/19
KEBHART, TRACY	Recreation Leader	\$19.60/hr	10/28/19
MANDERFELD, ASHLEY	Recreation Leader	\$13.37/hr	10/21/19
MCGLENNON, KELLIE	Recreation Leader	\$13.37/hr	10/21/19
RICH, DE-QUAE	Recreation Leader	\$18.18/hr	10/30/19
SCHILLING, ANNEMARIE	Program Supervisor	\$41,810.00	11/11/19

These conditional offers of employment are subject to successful completion of a criminal background check.

B. ADDITIONAL ASSIGNMENT

<u>Name</u>	<u>Assignment</u>	<u>Salary</u>	<u>Date(s)</u>
JORGENSON, MICHELLE	Recreation Leader	\$19.60/hr	10/23/19



Board Meeting Date: 11/18/2019

TITLE: Expenditures Payable 10-31-19

TYPE: Consent

PRESENTER(S): John Toop, Director of Business Services

BACKGROUND:

01	General Fund	\$ 2,536,744.71
02	Food Service Fund	269,740.03
04	Community Service Fund	100,647.36
06	Construction- Long Term Facility Maintenance Technology	235,894.35
07	Debt Redemption Fund	0.00
12	Construction- 2015 Building Bond	583,617.91
20	Internal Service – Dental Self Insurance	<u>0.00</u>
	Total Expenditures	<u>\$ 3,726,644.36</u>

RECOMMENDATION: It is recommended that the Board approve the payment of expenditures as appended.

PRIMARY ISSUE(S) TO CONSIDER: None

ATTACHMENTS:

1. October Check Register

SOURCEWELL TECHNOLOGY
 DATE: 11/13/2019
 TIME: 11:34:53

EDINA - LIVE
 CHECK REGISTER - BY FUND

PAGE NUMBER: 1
 ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372064	10/02/19	15044	SOUTHDALE BRANCH YM	01532411740000	394	11 YOUTH MEMBERSHIP	0.00	836.00
A101.00	372065	10/02/19	10880	ACOUSTICS ASSOCIATE	01008810000000	350	ECC CEILING TILE DA	0.00	8,230.00
A101.00	372066	10/02/19	19896	AMAZON CAPITAL SERV	01527203000054	430	4TH GRADE INSTRUCTI	0.00	140.18
A101.00	372066	10/02/19	19896	AMAZON CAPITAL SERV	01527050000000	401	EMERGENCY DOOR MAGN	0.00	171.61
TOTAL CHECK									311.79
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416723000	394	RN SERVICE ON BUS	0.00	140.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416723000	394	NURSE ON BUS	0.00	450.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416723000	394	RN SERVICE ON BUS	0.00	60.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416723000	394	NURSE ON BUS	0.00	85.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416723000	394	NURSE ON BUS	0.00	90.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416740000	394	RN SERVICE DURING D	0.00	615.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416740000	394	NURSE DURING SCHOOL	0.00	1,105.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416740000	394	NURSE DURING SCHOOL	0.00	1,200.00
A101.00	372069	10/02/19	26064	BAYADA HOME HEALTH	01005416740000	394	RN SERVICE DURING D	0.00	1,785.00
TOTAL CHECK									5,530.00
A101.00	372071	10/02/19	20697	BAYCOM INC	01526203302000	530	REPLACEMENT RADIOS	0.00	3,865.50
A101.00	372073	10/02/19	31702	BOYS TOWN PRESS	01529411740000	433	#55-514 - BEST ME I	0.00	41.65
A101.00	372073	10/02/19	31702	BOYS TOWN PRESS	01529411740000	433	ESTIMATED SHIPPING/	0.00	7.00
TOTAL CHECK									48.65
A101.00	372074	10/02/19	28129	BRAUN INTERTEC CORP	01021810000820	401	TOPSOIL TESTING-EHS	0.00	1,703.91
A101.00	372074	10/02/19	28129	BRAUN INTERTEC CORP	01526810000820	401	TOPSOIL TESTING-CD	0.00	567.97
TOTAL CHECK									2,271.88
A101.00	372075	10/02/19	27874	CENTER FOR THE COLL	01532203000000	430	BEING A WRITER STUD	0.00	60.00
A101.00	372075	10/02/19	27874	CENTER FOR THE COLL	01532203000000	430	ESTIMATED SHIPPING/	0.00	7.00
TOTAL CHECK									67.00
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01532810000000	440	CREEK VALLEY	0.00	169.87
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01009760720000	440	BUS GARAGE	0.00	170.13
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01019810000000	440	SOUTH VIEW	0.00	427.04
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01020810000000	440	VALLEY VIEW	0.00	481.22
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01527810000000	440	CORNELIA	0.00	490.69
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01021810000000	440	EDINA HS	0.00	564.33
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01008810000000	440	ECC	0.00	751.76
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01529810000000	440	HIGHLANDS	0.00	806.00
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01528810000000	440	COUNTRYSIDE	0.00	858.40
A101.00	372076	10/02/19	15056	CENTERPOINT ENERGY	01526810000000	440	CONCORD	0.00	1,027.02
TOTAL CHECK									5,746.46
A101.00	372077	10/02/19	10363	CENTRAL ROOFING COM	01020865383000	520	2019 REROOFING	0.00	25,444.68
A101.00	372077	10/02/19	10363	CENTRAL ROOFING COM	01008865383000	520	2019 REROOFING	0.00	76,334.04
TOTAL CHECK									101,778.72
A101.00	372078	10/02/19	13152	COFFEE MILL INC	01008105000000	401	COFFEE SUPPLIES	0.00	82.90
A101.00	372079	10/02/19	15809	CONTINENTAL CLAY	01021260000000	430	ITEM # CCBS	0.00	275.66

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SOURCEWELL TECHNOLOGY
 DATE: 11/13/2019
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EDINA - LIVE
 CHECK REGISTER - BY FUND

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 ACCTPA21

SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372079	10/02/19	15809	CONTINENTAL CLAY	01021260000000	430	ESTIMATED SHIPPING/	0.00	65.00
TOTAL CHECK									340.66
A101.00	372080	10/02/19	30035	CUB FOODS SOUTHDALE	01020250000000	430	FOOD	0.00	47.18
A101.00	372080	10/02/19	30035	CUB FOODS SOUTHDALE	01019250000000	430	FACS SUPPLIES	0.00	6.88
A101.00	372080	10/02/19	30035	CUB FOODS SOUTHDALE	01020250000000	430	FOOD	0.00	14.97
A101.00	372080 v	10/02/19	30035	CUB FOODS SOUTHDALE	01019250000000	430	FACS SUPPLIES	0.00	-6.88
A101.00	372080 v	10/02/19	30035	CUB FOODS SOUTHDALE	01020250000000	430	FOOD	0.00	-14.97
A101.00	372080 v	10/02/19	30035	CUB FOODS SOUTHDALE	01020250000000	430	FOOD	0.00	-47.18
TOTAL CHECK									0.00
A101.00	372082	10/02/19	01740	SCHOOL SPECIALTY IN	01532212000000	430	ORDER SENT TO JAN V	0.00	3,262.12
A101.00	372083	10/02/19	12171	ECKROTH MUSIC	01005258000250	430	CELLO ROSIN	0.00	7.42
A101.00	372083	10/02/19	12171	ECKROTH MUSIC	01005258000250	430	VIOLIN ROSIN	0.00	22.26
A101.00	372083	10/02/19	12171	ECKROTH MUSIC	01005258000250	430	BASS ROSIN	0.00	22.76
TOTAL CHECK									52.44
A101.00	372084	10/02/19	24143	EDMENTUM INC	01526203000093	430	SOFTWARE RENEWAL	0.00	960.00
A101.00	372085	10/02/19	24575	EDUCATORS BENEFIT C	01005110000000	305	403(B) ADMIN & COMP	0.00	567.39
A101.00	372086	10/02/19	25849	SHRED-IT USA	01020211000000	305	SHREDDING	0.00	13.38
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01020260000000	430	SCALPEL BLADES	0.00	8.64
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP4790	0.00	15.12
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	ML1398	0.00	37.85
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP7333	0.00	26.73
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP7858	0.00	146.88
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	FB1985	0.00	35.01
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP7763	0.00	24.84
A101.00	372087	10/02/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP7061	0.00	45.32
TOTAL CHECK									340.39
A101.00	372088	10/02/19	02490	FOLLETT SCHOOL SOLU	01005203302000	460	WORKBOOKS FOR COUNT	0.00	263.00
A101.00	372088	10/02/19	02490	FOLLETT SCHOOL SOLU	01020211000000	460	FLR 1976 ROLL OF TH	0.00	1,024.50
A101.00	372088	10/02/19	02490	FOLLETT SCHOOL SOLU	01020211000000	460	FLR 2009 HOME OF TH	0.00	1,014.75
TOTAL CHECK									2,302.25
A101.00	372089	10/02/19	18834	FP MAILING - FRANCO	01020211000000	305	POSTAGE METER	0.00	26.15
A101.00	372090	10/02/19	30242	FRASER CHILD AND FA	01005400000000	393	PSYCHOTHERAPY	0.00	154.00
A101.00	372090	10/02/19	30242	FRASER CHILD AND FA	01005400000000	393	PSYCHOTHERAPY	0.00	308.00
A101.00	372090	10/02/19	30242	FRASER CHILD AND FA	01005400000000	393	PSYCHOTHERAPY	0.00	308.00
A101.00	372090	10/02/19	30242	FRASER CHILD AND FA	01005400000000	393	PSYCHOTHERAPY	0.00	616.00
A101.00	372090	10/02/19	30242	FRASER CHILD AND FA	01005400000000	393	CONSULT FOR SEP PSY	0.00	5,000.00
TOTAL CHECK									6,386.00
A101.00	372091	10/02/19	10944	FREESTYLE PHOTOGRAP	01021212000000	430	SEE ATTACHED ORDER	0.00	4,572.01
A101.00	372091	10/02/19	10944	FREESTYLE PHOTOGRAP	01021212000000	430	ESTIMATED SHIPPING/	0.00	59.99
TOTAL CHECK									4,632.00

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SOURCEWELL TECHNOLOGY
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 ACCTPA21

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 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372092	10/02/19	17610	FREY SCIENTIFIC DIV	01021260000000	430	692-4610	0.00	38.00
A101.00	372092	10/02/19	17610	FREY SCIENTIFIC DIV	01021260000000	430	892-5120	0.00	29.50
A101.00	372092	10/02/19	17610	FREY SCIENTIFIC DIV	01021260000000	430	892-5120	0.00	59.00
A101.00	372092	10/02/19	17610	FREY SCIENTIFIC DIV	01021260000000	430	ESTIMATED SHIPPING/	0.00	4.56
A101.00	372092	10/02/19	17610	FREY SCIENTIFIC DIV	01021260000000	430	ESTIMATED SHIPPING/	0.00	10.62
TOTAL CHECK									141.68
A101.00	372093	10/02/19	21355	GANDER PUBLISHING	01020401740000	433	SKU #9971325 - COLO	0.00	26.95
A101.00	372093	10/02/19	21355	GANDER PUBLISHING	01020401740000	433	SKU #1225708 - MYTH	0.00	27.95
A101.00	372093	10/02/19	21355	GANDER PUBLISHING	01020401740000	433	SKU #1225001 - IMAG	0.00	65.95
A101.00	372093	10/02/19	21355	GANDER PUBLISHING	01020401740000	433	SKU #1361257 - TALK	0.00	15.95
A101.00	372093	10/02/19	21355	GANDER PUBLISHING	01020401740000	433	ESTIMATED SHIPPING/	0.00	13.68
TOTAL CHECK									150.48
A101.00	372094	10/02/19	22560	INTELLIGERE INC	01005420419000	358	INTERPRETER FOR SP	0.00	137.50
A101.00	372094	10/02/19	22560	INTELLIGERE INC	01005219317000	358	INTERPRETER FOR EL	0.00	222.50
A101.00	372094	10/02/19	22560	INTELLIGERE INC	01005219317000	358	INTERPRETER FOR EL	0.00	556.25
A101.00	372094	10/02/19	22560	INTELLIGERE INC	01005420419000	358	INTERPRETER FOR SP	0.00	50.00
TOTAL CHECK									966.25
A101.00	372095	10/02/19	09346	GRAINGER	01019810000000	350	GFCI RECEPTICLE	0.00	124.80
A101.00	372096	10/02/19	30209	GRAINGER	01005865363000	305	GOGGLES-SCI-EHS	0.00	3.77
A101.00	372097	10/02/19	00296	GROTH MUSIC COMPANY	01005258000250	430	CELLO BRIDGE REP/SU	0.00	92.50
A101.00	372097	10/02/19	00296	GROTH MUSIC COMPANY	01005258000250	430	CELLO BRIDGE REP/SU	0.00	92.50
A101.00	372097	10/02/19	00296	GROTH MUSIC COMPANY	01532203000000	305	837783 PURPOSE PATH	0.00	179.95
TOTAL CHECK									364.95
A101.00	372098	10/02/19	19983	GURSTEL LAW FIRM PC	01	L215.13	IW-STUART SPRING-07	0.00	269.51
A101.00	372099	10/02/19	22554	HACH COMPANY	01021260000000	430	25150-25	0.00	35.55
A101.00	372099	10/02/19	22554	HACH COMPANY	01021260000000	430	26084-50	0.00	130.00
A101.00	372099	10/02/19	22554	HACH COMPANY	01021260000000	430	ESTIMATED SHIPPING/	0.00	31.89
TOTAL CHECK									197.44
A101.00	372100	10/02/19	31612	HEATHER LARSON	01021291000262	430	CANDY FOR PARADE	0.00	55.96
A101.00	372101	10/02/19	00915	HEINEMANN	01527050000000	401	BENCHMARK ASSESMEN	0.00	795.00
A101.00	372101	10/02/19	00915	HEINEMANN	01527640316000	401	BENCHMARK ASSESMEN	0.00	1,755.00
A101.00	372101	10/02/19	00915	HEINEMANN	01527050000000	401	E07770 978-0-325-07	0.00	3,825.00
A101.00	372101	10/02/19	00915	HEINEMANN	01527640316000	401	ESTIMATED SHIPPING/	0.00	160.65
A101.00	372101	10/02/19	00915	HEINEMANN	01527050000000	401	ESTIMATED SHIPPING/	0.00	413.10
TOTAL CHECK									6,948.75
A101.00	372102	10/02/19	19509	IND SCHOOL DIST #83	01021291000264	430	JEA ALL-STATE YRBK	0.00	20.00
A101.00	372103	10/02/19	19749	INDELCO PLASTICS CO	01020810000815	401	POOL SUPPLIES	0.00	136.59
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE S	01005110000000	401	OFFICE SUPPLIES	0.00	64.45
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE S	01019050000000	401	EPIE904 RUBBER CEME	0.00	2.78
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE S	01019050000000	401	UNV35669 SELF STICK	0.00	76.40

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	BICMS11RD CRYSTAL X	0.00	10.04
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	PGC34884PK NAPKINS	0.00	4.58
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	KCC03076 FACIAL TIS	0.00	49.18
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV46200 PERFORATED	0.00	14.50
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	TOP80220 STENO BOOK	0.00	14.95
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	IBSGLMD2K POLYETHYL	0.00	86.46
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV08864 DESK HIGHL	0.00	9.14
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV08861 DESK HIGHL	0.00	11.52
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN80004 DRY ERASE	0.00	424.08
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN80002 DRY ERASE	0.00	282.72
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN80003 DRY ERASE	0.00	402.40
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN80001 DRY ERASE	0.00	362.16
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	GBC3000024 NAP LAM	0.00	111.53
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	AVE05203 FILE FOLDE	0.00	2.54
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV35662 SELF STICK	0.00	14.16
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	DXESH207 PLASTIC SO	0.00	10.52
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	DXEFH207 PLASTIC FO	0.00	15.78
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	DXEUX9WSPK PATHWAYS	0.00	44.97
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV05561 HARDBOARD	0.00	9.18
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	BICMSB11BE CRISTAL	0.00	28.40
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	BICMSB11BK CRISTAL	0.00	28.40
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	BICMSB11BE CRISTAL	0.00	28.40
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV10630 8.5x11.75	0.00	16.22
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV08863 DESK HIGHL	0.00	27.42
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV08865 DESK HIGHL	0.00	27.42
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN16001 VIS A VIS	0.00	24.92
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV47230 RULED INDE	0.00	25.20
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV47210 RULED INDE	0.00	14.76
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV35210 #10 ENVELO	0.00	23.34
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV35260 KRAFT CLAS	0.00	9.35
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	BICWOFEC12WE WITE O	0.00	29.52
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV10200VP SMALL BI	0.00	11.86
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	WAU21004 COLOR CARD	0.00	41.02
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV10210VP MEDIUM B	0.00	9.69
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	XST22112 REFILL INK	0.00	6.50
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN1921062 EXPO FIN	0.00	51.14
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN86002 EXPO FINE	0.00	20.74
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN86003 EXPO FINE	0.00	20.74
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	LCX1272368 LACROIX	0.00	16.27
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV10506 COLORED FI	0.00	12.68
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	NLE12256656 PURE LI	0.00	27.72
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	NLE101264CT PURE LI	0.00	32.00
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN81803 EXPO DRY E	0.00	91.44
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SHUCP831 MASKING TA	0.00	25.05
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SAN81505 EXPO ERASE	0.00	71.28
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV83412 INVISIBLE	0.00	15.80
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV00433 RUBBER BAN	0.00	2.08
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV15001 DESKTOP TA	0.00	18.10
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SWI35108 STANDARD S	0.00	28.80
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	SWI44401S COMMERCIA	0.00	88.92
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01019050000000	401	UNV00700VP JAW STYL	0.00	7.08
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE	S 01005110000000	401	PLEASE SEE ORDER FO	0.00	64.45

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE S	01005420419000	401	#SMD73088 - SMEAD 3	0.00	66.08
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE S	01005420419000	401	#UNV10501 - UNIVERS	0.00	140.10
A101.00	372104	10/02/19	20605	INNOVATIVE OFFICE S	01005420419000	401	#UNV12302 - UNIVERS	0.00	335.80
TOTAL CHECK								0.00	3,512.73
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01021380835000	390	TRANSITION DISABLED	0.00	2,829.54
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01005400000000	390	HTP- SP ED	0.00	3,300.48
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01021399830000	390	HTP-GEN ED	0.00	3,605.14
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01021211303000	390	ALC-STABILIZATION F	0.00	3,703.18
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01005865382000	390	LONG TERM FACILITIE	0.00	3,952.95
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01021211303000	390	CONTRACTED NSO	0.00	7,382.02
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01005400342000	391	SAFE SCHOOL	0.00	10,866.20
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01005400000000	390	CORE FEE	0.00	11,146.56
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01005400000000	390	ITINERANT	0.00	14,338.84
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01005850302000	370	LEASE LEVY	0.00	23,569.73
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01021211303000	390	ALC	0.00	1,184.96
A101.00	372105	10/02/19	16322	INTERMEDIATE DISTRI	01021399830000	390	CAREER & TECH	0.00	312.42
TOTAL CHECK								0.00	86,192.02
A101.00	372106	10/02/19	15156	ISTE	01005204414000	366	OLG ADDIT CONF FEES	0.00	30.00
A101.00	372107	10/02/19	03715	JERRY'S FOODS	01020250000000	430	FOOD	0.00	4.19
A101.00	372107	10/02/19	03715	JERRY'S FOODS	01020250000000	430	FOOD	0.00	15.15
A101.00	372107	10/02/19	03715	JERRY'S FOODS	01020250000000	430	FOOD	0.00	17.14
A101.00	372107	10/02/19	03715	JERRY'S FOODS	01020250000000	430	FOOD	0.00	100.67
A101.00	372107	10/02/19	03715	JERRY'S FOODS	01020250000000	430	FOOD	0.00	35.63
A101.00	372107	10/02/19	03715	JERRY'S FOODS	01020250000000	430	FOOD	0.00	43.39
TOTAL CHECK								0.00	216.17
A101.00	372108	10/02/19	03720	JERRY'S HARDWARE	01529810000810	401	SUPPLIES	0.00	37.19
A101.00	372108	10/02/19	03720	JERRY'S HARDWARE	01529810000810	401	SUPPLIES	0.00	15.88
TOTAL CHECK								0.00	53.07
A101.00	372109	10/02/19	03708	JERRY'S PRINTING	01019211000000	305	DRAWSTRING BAG BKLE	0.00	122.00
A101.00	372109	10/02/19	03708	JERRY'S PRINTING	01005420419000	470	PARENT HDBK FOR SP	0.00	535.00
TOTAL CHECK								0.00	657.00
A101.00	372110	10/02/19	13917	JH LARSON COMPANY	01532810000000	350	BALLASTS	0.00	137.31
A101.00	372111	10/02/19	24699	JOBS IN MINNEAPOLIS	01005105000000	305	SUBSCRIP PKG FOR AD	0.00	10,500.00
A101.00	372112	10/02/19	31010	JOHNSON CONTROLS	01529810000000	350	REPAIR	0.00	1,138.13
A101.00	372113	10/02/19	06616	JOHNSON CONTROLS FI	01008810000000	350	INS CLM-ECC FIRE PA	0.00	488.57
A101.00	372114	10/02/19	09728	JW PEPPER & SON INC	01020258000252	430	TOUCAN TANGO-ORCHES	0.00	6.00
A101.00	372115	10/02/19	04024	LAKESHORE LEARNING	01527203000050	430	WRITE A STORY BLANK	0.00	49.95
A101.00	372115	10/02/19	04024	LAKESHORE LEARNING	01527203000050	430	BLANK SOFTCOVER BOO	0.00	29.98
A101.00	372115	10/02/19	04024	LAKESHORE LEARNING	01527203000050	430	ESTIMATED SHIPPING/	0.00	10.00
TOTAL CHECK								0.00	89.93

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372116	10/02/19	30444	LEARNING WITHOUT TE	01532420740000	433	#9781934825020 - SE	0.00	64.95
A101.00	372116	10/02/19	30444	LEARNING WITHOUT TE	01532420740000	433	ESTIMATED SHIPPING/	0.00	6.50
TOTAL CHECK									71.45
A101.00	372118	10/02/19	25543	MIKUS MARTIN	01019291000250	305	PIANO TUNING-BAND	0.00	120.00
A101.00	372118	10/02/19	25543	MIKUS MARTIN	01019291000251	305	PIANO TUNING-CHOIR	0.00	120.00
TOTAL CHECK									240.00
A101.00	372119	10/02/19	14980	MASBO	01005110000000	366	MASBO 19 FALL COURS	0.00	120.00
A101.00	372120	10/02/19	31759	MASON PLATT	01021291000262	430	CUPCAKES FOR PWDRPU	0.00	29.94
A101.00	372121	10/02/19	11079	MASPA/STATE NEGOTIA	01005105000000	820	FULL DUES FOR 19-20	0.00	550.00
A101.00	372122	10/02/19	19655	MED COMPASS INC	01005865352000	305	NICHOLAS ELLISON	0.00	45.50
A101.00	372123	10/02/19	21059	MEGT METRO	01005218388000	366	REG-THE UNSEEN GIFT	0.00	450.00
A101.00	372124	10/02/19	09167	MENARDS - GOLDEN VA	01529810000810	401	SUPPLIES	0.00	15.97
A101.00	372125	10/02/19	30025	MENARDS - RICHFIELD	01019810000810	401	SUPPLIES	0.00	44.25
A101.00	372125	10/02/19	30025	MENARDS - RICHFIELD	01019810000810	401	SUPPLIES	0.00	3.87
TOTAL CHECK									48.12
A101.00	372126	10/02/19	24523	MESSERLI & KRAMER P	01	L215.08	IW-STEVEN KETTER-05	0.00	328.76
A101.00	372127	10/02/19	20037	METRO ELEVATOR INC	01005810000000	305	REGULAR DW SERVICE	0.00	1,097.00
A101.00	372128	10/02/19	21406	MINNESOTA SCHOOL EM	01	L215.08	UNION DUES WITHHOLD	0.00	1,266.42
A101.00	372129	10/02/19	04876	MINVALCO INC	01021810000000	350	REHEAT PNEUMATIC CO	0.00	390.00
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#ASR027 - ASRS TEAC	0.00	623.44
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#CEF003 - CEFI PARE	0.00	60.56
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#CEF004 - CEFI TEAC	0.00	161.50
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	ASR023 - ASRS PAREN	0.00	35.63
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	ASR024 - ASRS TEACH	0.00	35.63
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#C30044 - CONNERS 3	0.00	40.38
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#143000 - CAS2: COM	0.00	996.55
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#143070 - CAS2: EXA	0.00	45.60
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#143080 - CAS2: STU	0.00	23.75
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#143090 - CAS2: STU	0.00	23.75
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	#143100 - CAS2: FIG	0.00	37.05
A101.00	372130	10/02/19	21838	MHS - MULTI-HEALTH	01005420419000	433	ESTIMATED SHIPPING/	0.00	71.16
TOTAL CHECK									2,155.00
A101.00	372131	10/02/19	21732	MULTILINGUAL WORD I	01005219317000	358	INTERPRETER SVC-EL	0.00	90.00
A101.00	372132	10/02/19	31035	MYSTERY SCIENCE INC	01526203000093	430	SCHOOL MEMBERSHIP	0.00	1,249.00
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 458612 SCISSOR	0.00	11.25
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 364364 AVERY E	0.00	35.30

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A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 111625 AVERY A	0.00	39.19
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 810994 OFFICE	0.00	9.40
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 543280 MANILA	0.00	8.98
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 1385290 DURACE	0.00	18.46
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01527203000052	430	ONLINE ORDER - MISC	0.00	295.78
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01527050000000	401	MISC OFFICE SUPPLIE	0.00	134.18
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01527050000000	401	BADGE,NAME,OD,LSR/I	0.00	10.98
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01532203000000	430	OFFICE SUPPLIES	0.00	201.36
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01527050000000	401	MISC ONLINE ORDERS	0.00	86.93
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01527203000050	430	ONLINE ORDER - INST	0.00	33.42
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01527203000052	430	ONLINE ORDER - INST	0.00	61.50
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01532203000096	430	ON LINE ORDER	0.00	237.98
A101.00	372133	10/02/19	04661	OFFICE DEPOT INC	01532203000096	430	ESTIMATED SHIPPING/	0.00	29.99
TOTAL CHECK									1,214.70
A101.00	372135	10/02/19	20390	PEARSON EDUCATION I	01532420740000	433	#9781428407961 - WO	0.00	448.47
A101.00	372135	10/02/19	20390	PEARSON EDUCATION I	01532420740000	433	ESTIMATED SHIPPING/	0.00	31.39
TOTAL CHECK									479.86
A101.00	372136	10/02/19	23021	PERFORMANCE HEALTH	01005420419000	430	#7002248 - NC - ADD	0.00	127.50
A101.00	372136	10/02/19	23021	PERFORMANCE HEALTH	01005420419000	430	#7001707 - NC - ADD	0.00	79.11
A101.00	372136	10/02/19	23021	PERFORMANCE HEALTH	01005420419000	430	#081430156 - 60" CH	0.00	1,632.49
A101.00	372136	10/02/19	23021	PERFORMANCE HEALTH	01005420419000	430	ESTIMATED SHIPPING/	0.00	241.95
TOTAL CHECK									2,081.05
A101.00	372137	10/02/19	30021	PERFORMANT NATIONAL	01	L215.13	IW-D BUSBY-1711	0.00	315.20
A101.00	372139	10/02/19	26941	PRODOCON INC	01021810000000	350	WATER TEST SOLUTION	0.00	29.00
A101.00	372140	10/02/19	26674	RUSSELL SECURITY RE	01008810000000	350	LOCK REPAIR	0.00	427.00
A101.00	372140	10/02/19	26674	RUSSELL SECURITY RE	01021810000000	350	CLASSROOM LOCK REPA	0.00	139.80
TOTAL CHECK									566.80
A101.00	372141	10/02/19	26568	S & J GLASS INC	01019865368000	520	SVMS WINDOW REPLACE	0.00	61,192.41
A101.00	372142	10/02/19	31368	SARAH HOGAN	01021291000262	430	RIBBON FOR CORONATI	0.00	28.74
A101.00	372143	10/02/19	06400	SCHMITT MUSIC	01020258000250	350	REPAIR CL VITO 3510	0.00	25.00
A101.00	372143	10/02/19	06400	SCHMITT MUSIC	01020258000250	350	REPAIR FH CONN 6760	0.00	45.00
A101.00	372143	10/02/19	06400	SCHMITT MUSIC	01020258000250	350	REPAIR EU YAM 54645	0.00	80.00
TOTAL CHECK									150.00
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#LNT-RCERD48CP - RO	0.00	160.90
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	SAN-AT4020 - ALL-PU	0.00	118.33
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#WBC-WB9972 - EIGHT	0.00	215.33
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#NOR-RCE3048C - REC	0.00	275.24
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#ELR-0421 - STORAGE	0.00	262.86
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#SPG-FA1404-27SO -	0.00	155.08
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	ESTIMATED SHIPPING/	0.00	14.84
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	ESTIMATED SHIPPING/	0.00	20.18
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	ESTIMATED SHIPPING/	0.00	34.07
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	ESTIMATED SHIPPING/	0.00	37.87

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372144	10/02/19	23158	SCHOOL OUTFITTERS	01532411740000	433	ESTIMATED SHIPPING/	0.00	165.72
	TOTAL CHECK							0.00	1,460.42
A101.00	372145	10/02/19	06922	SCHOOL SERVICE EMPL	01	L215.08	UNION DUES WITHHOLD	0.00	3,023.24
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01021212000000	430	SEE ATTACHED DOCUME	0.00	2.59
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01021212000000	430	SEE ATTACHED DOCUME	0.00	23.26
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01021212000000	430	SEE ATTACHED DOCUME	0.00	73.69
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01021212000000	430	SEE ATTACHED DOCUME	0.00	77.96
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01021212000000	430	SEE ATTACHED DOCUME	0.00	2,357.22
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	207192 CRAYOLA BORA	0.00	166.32
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	407121 MULTICULTURA	0.00	27.10
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	206312 WHITE 12X18	0.00	34.31
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	077235 BLACK FELT T	0.00	19.40
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	223347 SCRATCH ART	0.00	37.82
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	006096 FADELESS 18X	0.00	15.79
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	245762 PASTEL OIL C	0.00	5.78
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	245761 PASTEL OIL C	0.00	5.78
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	404793 PASTEL OIL C	0.00	5.78
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	405788 PASTELS CRAY	0.00	33.79
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	1440838 CIRCLE TEMP	0.00	17.85
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	038275 GLUE PEN ELM	0.00	2.53
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	443195 GLUE E6000 3	0.00	5.65
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	1386920 SARGENT ART	0.00	9.84
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	385223 JACK RICHESO	0.00	164.64
A101.00	372146	10/02/19	09066	SCHOOL SPECIALTY IN	01528420740000	433	#1376274 - ABILITAT	0.00	131.75
	TOTAL CHECK							0.00	3,218.85
A101.00	372147	10/02/19	19808	SEW EASY DESIGNS	01020250000000	430	SEWING KITS	0.00	469.75
A101.00	372149	10/02/19	09981	SHIFFLER EQUIPMENT	01008850302000	530	CHAIRS	0.00	3,498.85
A101.00	372150	10/02/19	17725	SIGNUM SIGNS AND GR	01020211000096	401	SIGNAGE	0.00	138.00
A101.00	372152	10/02/19	11848	STAGES THEATRE COMP	01532203000000	305	JAMES & GIANT PEACH	0.00	710.00
A101.00	372153	10/02/19	24607	STIX SPORTSWEAR & S	01019050000000	305	STAFF SHIRTS	0.00	1,318.50
A101.00	372154	10/02/19	31499	STONEBROOKE EQUIPME	01005850302000	530	VEHICLE MOD-18/19 R	0.00	2,506.36
A101.00	372156	10/02/19	31143	SYLVAN LEARNING OF	01005407740000	393	TUTOR FOR SAVANNA H	0.00	540.00
A101.00	372157	10/02/19	10603	THREE RIVERS PARK D	01526203000240	305	K FIELD TRIP	0.00	542.40
A101.00	372160	10/02/19	27819	T-MOBILE	01527810000000	320	CORNELIA MAINT	0.00	20.00
A101.00	372160	10/02/19	27819	T-MOBILE	01020050000000	320	VALLEY VIEW	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01528050000000	320	COUNTRYSIDE	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01005420419000	320	ECSE	0.00	64.08
A101.00	372160	10/02/19	27819	T-MOBILE	01005810000000	320	BUILDING AND GROUND	0.00	70.04
A101.00	372160	10/02/19	27819	T-MOBILE	01005810000000	320	ECC MAINT	0.00	101.21
A101.00	372160	10/02/19	27819	T-MOBILE	01005630000000	320	DMTS	0.00	811.18
A101.00	372160	10/02/19	27819	T-MOBILE	01532050000000	320	CREEK VALLEY	0.00	44.42

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372160	10/02/19	27819	T-MOBILE	01009760720000	320	TRANSPORTATION	0.00	51.17
A101.00	372160	10/02/19	27819	T-MOBILE	01005420419000	320	SPECIAL SERVICES	0.00	56.72
A101.00	372160	10/02/19	27819	T-MOBILE	01021810000000	320	HIGH SCHOOL MAINT	0.00	56.72
A101.00	372160	10/02/19	27819	T-MOBILE	01526050000000	320	CONCORD	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01527050000000	320	CORNELIA	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01529810000000	320	HIGHLANDS MAINT	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01533050000000	320	NORMANDALE	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01019050000000	320	SOUTH VIEW	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	01529050000000	320	HIGHLANDS	0.00	37.85
A101.00	372160	10/02/19	27819	T-MOBILE	01021050000000	320	EDINA HIGH SCHOOL	0.00	37.85
A101.00	372160	10/02/19	27819	T-MOBILE	01532810000000	320	CREEK VALLEY MAINT	0.00	37.85
A101.00	372160	10/02/19	27819	T-MOBILE	01528810000000	320	COUNTRYSIDE MAINT	0.00	37.85
A101.00	372160	10/02/19	27819	T-MOBILE	01020810000000	320	VALLEY VIEW MAINT	0.00	37.85
A101.00	372160	10/02/19	27819	T-MOBILE	01526810000000	320	CONCORD MAINT	0.00	38.87
A101.00	372160	10/02/19	27819	T-MOBILE	01019810000000	320	SOUTH VIEW MAINT	0.00	38.87
TOTAL CHECK								0.00	1,721.38
A101.00	372161	10/02/19	28897	TONENETWORKS MUSIC THE	01005420740000	394	GRP MUSIC THERAPY	0.00	1,838.06
A101.00	372162	10/02/19	31758	TRANSLATION IN MOTI	01005810000000	366	MILEAGE FOR TRANSLT	0.00	24.36
A101.00	372164	10/02/19	31760	TULLY CLARK	01021291000262	430	BASKET FOR PEPFEST	0.00	12.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	#346853 - TRANSMATH	0.00	392.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	#348322 - TRANSMATH	0.00	375.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	#347119 - TRANSMATH	0.00	399.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	#348357 - TRANSMATH	0.00	69.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	#338386 - VMATH NAT	0.00	598.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	#338239 - VMATH STU	0.00	585.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019420740000	433	ESTIMATED SHIPPING/	0.00	197.40
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019407740000	433	#333323 - LANGUAGE!	0.00	649.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019407740000	433	#322982 - LANGUAGE!	0.00	109.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019407740000	433	#331002 - LANGUAGE!	0.00	252.00
A101.00	372165	10/02/19	28326	VOYAGER SOPRIS LEAR	01019407740000	433	ESTIMATED SHIPPING/	0.00	25.20
TOTAL CHECK								0.00	3,650.60
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01021810000000	332	WASTE REMOVAL-EHS	0.00	2,903.44
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01009760720000	332	WASTE REMOVAL-BUS G	0.00	67.38
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01529810000000	332	WASTE REMOVAL-HL	0.00	404.19
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01532810000000	332	WASTE REMOVAL-CV	0.00	431.17
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01527810000000	332	WASTE REMOVAL-CN	0.00	540.49
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01526810000000	332	WASTE REMOVAL-CC	0.00	576.32
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01528810000000	332	WASTE REMOVALO-CS	0.00	593.66
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01019810000000	332	WASTE REMOVAL-SVMS	0.00	938.74
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01020810000000	332	WASTE REMOVAL-VVMS	0.00	1,062.12
A101.00	372166	10/02/19	14932	WASTE MANAGEMENT OF	01005810000000	332	WASTE REMOVAL-ECC	0.00	1,330.36
TOTAL CHECK								0.00	8,847.87
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	SKU: F2ALWSTR - WIL	0.00	64.20
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	SKU: F2PSTCS1 - WIL	0.00	105.90
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#W4SR01AB - WRS STU	0.00	49.50
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#W4SR02AB - WRS STU	0.00	49.50

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#W4SR03AB - WRS STU	0.00	49.50
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#WFBR1 PK - WILSON	0.00	19.30
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#WFBR2 PK - WILSON	0.00	19.30
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#WFBR3 PK - WILSON	0.00	19.30
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#F2LFG - MANUSCRIPT	0.00	15.00
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	#F2FUNMFJ - MY FOUN	0.00	27.00
A101.00	372167	10/02/19	24166	WILSON LANGUAGE TRA	01528420740000	433	ESTIMATED SHIPPING/	0.00	33.48
TOTAL CHECK									451.98
A101.00	372168	10/02/19	24336	WINSOR LEARNING INC	01526203000051	430	220-4000 FLASH CARD	0.00	69.00
A101.00	372168	10/02/19	24336	WINSOR LEARNING INC	01526203000051	430	ESTIMATED SHIPPING/	0.00	8.00
TOTAL CHECK									77.00
A101.00	372169	10/02/19	05410	XCEL ENERGY	01009760720000	330	BUS GARAGE	0.00	374.61
A101.00	372170	10/03/19	31481	BEYOND THE NOTES MU	01020291000250	305	APPLICATION FEE	0.00	250.00
A101.00	372172	10/09/19	13475	PARK ADAM TRANSPORT	01009760723000	360	STUD TRANS-AIDES	0.00	5,355.00
A101.00	372172	10/09/19	13475	PARK ADAM TRANSPORT	01009760723000	360	STUD TRANS-AUG/SEP	0.00	46,010.74
A101.00	372172	10/09/19	13475	PARK ADAM TRANSPORT	01009760714000	360	MINN ROUTES-AUG/SEP	0.00	65,923.20
TOTAL CHECK									117,288.94
A101.00	372173	10/09/19	30778	ADVANCED POWER SERV	01005810000000	305	REPAIR TO GENERATOR	0.00	913.68
A101.00	372174	10/09/19	14659	ALLEGRA	01021291000256	430	FALL SHOW SIGNS/POS	0.00	1,090.00
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	SENSOR	0.00	175.32
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	KIT CAN USE	0.00	183.00
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	KIT CAN USE	0.00	183.00
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	FW SEPR, CABLE	0.00	246.11
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	SPRING ALT LOC BKRO	0.00	321.08
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	STARTER 41 MT, CORE	0.00	430.92
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	KT INJTR KIT, CORE	0.00	2,747.64
A101.00	372178	10/09/19	00500	ASTLEFORD INTERNATI	01009760720000	402	HPB ASSE REMAN, COR	0.00	3,185.85
TOTAL CHECK									7,472.92
A101.00	372179	10/09/19	05628	AUTO PLUS/UNI-SELEC	01009760720000	402	FLEET 15W40	0.00	32.19
A101.00	372179	10/09/19	05628	AUTO PLUS/UNI-SELEC	01009760720000	402	RED & TACKY	0.00	37.20
A101.00	372179	10/09/19	05628	AUTO PLUS/UNI-SELEC	01009760720000	402	DOT3 DRK FI	0.00	43.92
A101.00	372179	10/09/19	05628	AUTO PLUS/UNI-SELEC	01009760720000	402	WAGNER OEX	0.00	46.10
TOTAL CHECK									159.41
A101.00	372180	10/09/19	30850	B&B SHEET METAL & R	01008810000000	350	ECC ROOF LEAK REPAI	0.00	543.02
A101.00	372181	10/09/19	14652	BAUER BUILT INC	01009760720000	403	TIRES	0.00	1,274.78
A101.00	372182	10/09/19	26064	BAYADA HOME HEALTH	01005416723000	394	RN SVC ON BUS	0.00	110.00
A101.00	372182	10/09/19	26064	BAYADA HOME HEALTH	01005416723000	394	RN SVC ON BUS	0.00	145.00
A101.00	372182	10/09/19	26064	BAYADA HOME HEALTH	01005416723000	394	RN SVC ON BUS	0.00	540.00
A101.00	372182	10/09/19	26064	BAYADA HOME HEALTH	01005416740000	394	RN SVC DURING DAY	0.00	1,395.00
A101.00	372182	10/09/19	26064	BAYADA HOME HEALTH	01005416740000	394	RN SVC DURING DAY	0.00	1,912.50
TOTAL CHECK									4,102.50

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372183	10/09/19	20697	BAYCOM INC	01005420419000	401	WALKIE TALKIE	0.00	466.50
A101.00	372184	10/09/19	14618	MCKONE JOHN W	01021291000260	430	PIANO TUNING	0.00	520.00
A101.00	372186	10/09/19	30131	BIFFS, INC.	01021292000000	305	CREEK VALLEY	0.00	125.00
A101.00	372186	10/09/19	30131	BIFFS, INC.	01021292000000	305	KUHLMAN UNITS	0.00	1,221.79
A101.00	372186	10/09/19	30131	BIFFS, INC.	01021292000000	305	EHS UNITS	0.00	92.85
TOTAL CHECK								0.00	1,439.64
A101.00	372187	10/09/19	31761	BRADLEY CHARCHENKO	01021294000663	302	BOYS SOCCER	0.00	68.50
A101.00	372187	10/09/19	31761	BRADLEY CHARCHENKO	01021296000663	302	GIRLS SOCCER	0.00	68.50
TOTAL CHECK								0.00	137.00
A101.00	372188	10/09/19	14025	BRIN NORTHWESTERN G	01020810000000	350	BUILDING REPAIR-VVM	0.00	1,594.00
A101.00	372189	10/09/19	01012	BSN SPORTS, LLC	01021294000670	430	WRESTLING BKP&S&JKT	0.00	3,914.00
A101.00	372190	10/09/19	22899	CARL BOLANDER & SON	01021865384000	520	OVERAGE-REF PO19056	0.00	19,710.00
A101.00	372191	10/09/19	24945	CENTURYLINK	01005620000000	320	DIST OFF 9/25-10/24	0.00	100.46
A101.00	372191	10/09/19	24945	CENTURYLINK	01005620000000	320	DIST OFF 9/19-10/18	0.00	2,078.76
TOTAL CHECK								0.00	2,179.22
A101.00	372192	10/09/19	16961	CHASKA HIGH SCHOOL	01021296000653	369	G XC ENTRY FEE	0.00	170.00
A101.00	372192	10/09/19	16961	CHASKA HIGH SCHOOL	01021294000653	369	B XC ENTRY FEE	0.00	170.00
TOTAL CHECK								0.00	340.00
A101.00	372193	10/09/19	16205	CHILDREN'S THEATRE	01528203000240	305	CIRCUS ABYSSINIA	0.00	700.00
A101.00	372194	10/09/19	30187	AUTO RENTAL LLC	01021294000655	360	B GOLF VEHICLE RENT	0.00	5,264.73
A101.00	372196	10/09/19	30143	CITY OF EDINA - POL	01021291000000	305	OFFICER-HMCOMING DN	0.00	342.00
A101.00	372197	10/09/19	31769	COLLABORATIVE STUDE	01009760723000	360	AUGUST 2019 TRANS	0.00	120.00
A101.00	372198	10/09/19	30224	COMMITTEE FOR CHILD	01527203000000	430	SECOND STEP GRADE 4	0.00	878.00
A101.00	372199	10/09/19	31768	EVERLAST CLIMBING I	01021296000664	430	G SWIM SUPPLIES	0.00	332.50
A101.00	372199	10/09/19	31768	EVERLAST CLIMBING I	01021294000664	430	B SWIM SUPPLIES	0.00	332.50
TOTAL CHECK								0.00	665.00
A101.00	372200	10/09/19	25305	DIESEL COMPONENTS I	01009760720000	402	INTERNAT'L RAD ALUM	0.00	1,188.92
A101.00	372201	10/09/19	21013	SHRED RIGHT	01529050000000	401	2 BOXES SHREDED	0.00	15.00
A101.00	372201	10/09/19	21013	SHRED RIGHT	01005412419000	401	STUD SUP SVCS SHRED	0.00	71.40
TOTAL CHECK								0.00	86.40
A101.00	372202	10/09/19	13063	ECM PUBLISHERS INC	01005010000000	305	8/13 WORK SESSION	0.00	35.70
A101.00	372202	10/09/19	13063	ECM PUBLISHERS INC	01005010000000	305	8/26 WORK SESSION	0.00	35.70
A101.00	372202	10/09/19	13063	ECM PUBLISHERS INC	01005010000000	305	9/9 SPECIAL MEETING	0.00	47.60
A101.00	372202	10/09/19	13063	ECM PUBLISHERS INC	01005010000000	305	8/12 WORK SESSION	0.00	47.60

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
A101.00	372202	10/09/19	13063	ECM PUBLISHERS INC	01005010000000	305	8/12 REGULAR MEETIN	0.00	119.00	
TOTAL CHECK									0.00	285.60
A101.00	372203	10/09/19	27730	EDINA COMMUNITY ED	01008810000000	350	DAMAGE-ACTIVITY MOV	0.00	324.00	
A101.00	372204	10/09/19	20505	EDUCATION LOGISTICS	01009760720000	320	MONTHLY GPS PACKAGE	0.00	1,378.62	
A101.00	372205	10/09/19	28966	FACTORY MOTOR PARTS	01009760720000	402	(3) DEL31-900CT & C	0.00	436.56	
A101.00	372205	10/09/19	28966	FACTORY MOTOR PARTS	01009760720000	402	WAG 1076	0.00	9.60	
A101.00	372205	10/09/19	28966	FACTORY MOTOR PARTS	01009760720000	402	STANDARD MINI LAMPS	0.00	11.20	
A101.00	372205	10/09/19	28966	FACTORY MOTOR PARTS	01009760720000	402	OIL FILTERS	0.00	21.63	
A101.00	372205	10/09/19	28966	FACTORY MOTOR PARTS	01009760720000	402	HARNESS ASSEMBLIES	0.00	93.90	
A101.00	372205	10/09/19	28966	FACTORY MOTOR PARTS	01009760720000	402	HARNESS ASSEMBLIES	0.00	187.80	
TOTAL CHECK									0.00	760.69
A101.00	372206	10/09/19	01190	FLEETPRIDE	01009760720000	402	FILTER, LUBE SPIN O	0.00	200.16	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP9093	0.00	90.63	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP6250	0.00	160.29	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP6254	0.00	6.75	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP6135	0.00	11.84	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP9095	0.00	38.16	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	GP7047	0.00	10.89	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	GP7046	0.00	9.54	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	B0017	0.00	20.61	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	B0020	0.00	15.26	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP4504	0.00	100.98	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	S0446	0.00	13.77	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP8602	0.00	3.60	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	AP8603	0.00	3.78	
A101.00	372207	10/09/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	BOTTLES, JARS 120ML	0.00	22.05	
TOTAL CHECK									0.00	508.15
A101.00	372208	10/09/19	13854	GILBERT MECHANICAL	01020810000000	350	BUILDING REPAIR-VVM	0.00	3,862.00	
A101.00	372208	10/09/19	13854	GILBERT MECHANICAL	01020810000000	350	BUILDING REPAIR-VVM	0.00	615.50	
TOTAL CHECK									0.00	4,477.50
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01020240000000	430	PER QUOTE NUMBER 52	0.00	242.10	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01020240000000	430	PER QUOTE NUMBER 52	0.00	-242.10	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	RAINBOW DURABALL PL	0.00	89.90	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	QWIKPRO ROUND POP-U	0.00	99.90	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	SHIELD SPEED CONTRA	0.00	44.95	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	SHIELD ALUMINUM SHA	0.00	145.00	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	10-771- PROTECTIVE	0.00	69.30	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	ITEM 61-332 GOPHER	0.00	39.90	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	ITEM 52-069 GOPHER	0.00	14.00	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	72-058 RAINBOW DURA	0.00	10.00	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	430	ESTIMATED SHIPPING/	0.00	87.19	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	433	BATTING TEE	0.00	24.78	
A101.00	372210	10/09/19	02825	GOPHER/PLAY WITH A	01526203000096	433	BATTING TEE RETURN	0.00	-24.78	
TOTAL CHECK									0.00	600.14

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372211	10/09/19	09346	GRAINGER	01009760720000	350	HARDWARE FASTENER	0.00	7.11
A101.00	372211	10/09/19	09346	GRAINGER	01009760720000	350	CLAMPS	0.00	83.30
TOTAL CHECK									90.41
A101.00	372212	10/09/19	02356	HAWKINS INC	01020810000815	401	POOL SUPPLIES	0.00	1,446.31
A101.00	372213	10/09/19	00915	HEINEMANN	01532407740000	433	ISBN 978-0-325-0776	0.00	425.00
A101.00	372213	10/09/19	00915	HEINEMANN	01532407740000	433	ESTIMATED SHIPPING/	0.00	42.50
TOTAL CHECK									467.50
A101.00	372214	10/09/19	08912	HILLYARD/MINNEAPOLI	01021292000000	305	RECYCLE BINS @KUHLM	0.00	1,963.01
A101.00	372215	10/09/19	03263	HOGLUND BUS AND TRU	01009760720000	402	GAUGE OIL R61C	0.00	26.46
A101.00	372215	10/09/19	03263	HOGLUND BUS AND TRU	01009760720000	402	SEAL	0.00	39.51
A101.00	372215	10/09/19	03263	HOGLUND BUS AND TRU	01009760720000	402	LABOR- BUS VIN 6477	0.00	117.15
A101.00	372215	10/09/19	03263	HOGLUND BUS AND TRU	01009760720000	402	HUB	0.00	334.66
TOTAL CHECK									517.78
A101.00	372216	10/09/19	21315	HORIZON COMMERCIAL	01020810000815	401	POOL SUPPLIES	0.00	245.82
A101.00	372216	10/09/19	21315	HORIZON COMMERCIAL	01020810000815	401	POOL SUPPLIES	0.00	428.55
TOTAL CHECK									674.37
A101.00	372217	10/09/19	10906	EDEN PRAIRIE ISD #2	01021294000653	369	B XC FEES	0.00	100.00
A101.00	372220	10/09/19	03715	JERRY'S FOODS	01009760720000	401	DONUTS	0.00	96.64
A101.00	372220	10/09/19	03715	JERRY'S FOODS	01019291000263	430	FALL FEST FOOD	0.00	386.43
A101.00	372220	10/09/19	03715	JERRY'S FOODS	01019291000263	430	FALL FEST FOOD	0.00	14.97
A101.00	372220	10/09/19	03715	JERRY'S FOODS	01019291000252	430	ORCHESTRA FOOD/SUPP	0.00	35.97
A101.00	372220	10/09/19	03715	JERRY'S FOODS	01019291000252	430	ORCHESTRA FOOD/SUPP	0.00	53.97
TOTAL CHECK									587.98
A101.00	372221	10/09/19	03720	JERRY'S HARDWARE	01527810000820	401	CORNELIA GROUNDS	0.00	47.92
A101.00	372221	10/09/19	03720	JERRY'S HARDWARE	01529810000810	401	SUPPLIES	0.00	2.79
TOTAL CHECK									50.71
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01528050000000	401	BUSINESS CARDS	0.00	41.00
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01019211000000	305	BUSINESS CARDS	0.00	41.00
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01005810000000	401	BUSINESS CARDS	0.00	41.00
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01019211000000	401	BUSINESS CARDS	0.00	41.00
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01021050000000	401	BUSINESS CARDS	0.00	46.00
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01533050000000	401	BUSINESS CARDS	0.00	77.00
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	01005710000000	461	ENVELOPES, BUS CARD	0.00	437.00
TOTAL CHECK									724.00
A101.00	372223	10/09/19	13917	JH LARSON COMPANY	01528810000000	350	PSM SS26	0.00	4.18
A101.00	372223	10/09/19	13917	JH LARSON COMPANY	01528810000000	350	FLK FLUKE-1AC-A1-II	0.00	26.89
A101.00	372223	10/09/19	13917	JH LARSON COMPANY	01528810000000	350	PSM 2097-TRGRY	0.00	97.80
TOTAL CHECK									128.87
A101.00	372226	10/09/19	31010	JOHNSON CONTROLS	01529810000000	350	CHILLER REPAIRS HL	0.00	430.00
A101.00	372227	10/09/19	31328	JOHNSON FITNESS & W	01021292000000	430	WELLNESS CTR TREAD	0.00	5,175.62

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372228	10/09/19	09728	JW PEPPER & SON INC	01020258000000	430	DRUMMING 20TH ANNIV	0.00	79.99
A101.00	372229	10/09/19	20559	KATH FUEL OIL SERVI	01009760720000	441	FUEL	0.00	16,267.45
A101.00	372231	10/09/19	31765	KELLY SERVICES, INC	01005110000000	305	SEP CONSULT SVCS	0.00	1,604.40
A101.00	372233	10/09/19	28124	KROENING INTERPRETI	01527203000240	305	2ND GR FIELD TRIP	0.00	450.00
A101.00	372234	10/09/19	30290	LAKEVILLE NORTH HIG	01021296000653	369	G XC FEES	0.00	125.00
A101.00	372234	10/09/19	30290	LAKEVILLE NORTH HIG	01021294000653	369	B XC FEES	0.00	125.00
A101.00	372234	10/09/19	30290	LAKEVILLE NORTH HIG	01021296000669	369	9A VBALL ENTRY FEE	0.00	175.00
TOTAL CHECK									425.00
A101.00	372235	10/09/19	26494	LAKEVILLE NORTH SPE	01021291000254	305	SPEECH/DEBATE FEES	0.00	907.00
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	RETURNED DP IMP SKT	0.00	-63.25
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	WRENCH	0.00	12.50
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	TOOLS	0.00	41.15
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	DP IMP SKT	0.00	63.25
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	TOOLS	0.00	67.25
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	TOOLS	0.00	175.80
A101.00	372240	10/09/19	31088	MATSON HOLDING, INC	01009760720000	350	TOOLS	0.00	219.95
TOTAL CHECK									516.65
A101.00	372243	10/09/19	28075	MCPHILLIPS BROS ROO	01019810000000	350	SVMS REPAIRS	0.00	1,752.00
A101.00	372244	10/09/19	09167	MENARDS - GOLDEN VA	01005810000000	350	DW BUILD REP-BC	0.00	15.97
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01005810000820	401	GROUND DW-BK	0.00	-11.95
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01005810000820	401	GROUPS DW-BK	0.00	14.24
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01532810000820	401	GROUPS VVMS-GP	0.00	33.89
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01021291000256	430	THEATER SUPPLIES	0.00	39.99
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01020810000810	401	CUSTODIAL SUPPLIES	0.00	42.87
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01021291000256	430	THEATER SUPPLIES	0.00	56.42
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01021291000256	430	THEATER SUPPLIES	0.00	58.43
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01009760720000	350	SUPPLIES	0.00	67.93
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01005810000820	401	GROUPS DW-BK	0.00	95.21
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01021292000000	430	SUPPL PURCH FOR HAN	0.00	134.06
A101.00	372245	10/09/19	30024	MENARDS - EDEN PRAI	01020810000810	401	CUSTODIAL SUPPLIES	0.00	17.31
TOTAL CHECK									548.40
A101.00	372246	10/09/19	31567	MIDAMERICA ADMIN &R	01	L215.51	HRA PROCESSING FEES	0.00	24.00
A101.00	372246	10/09/19	31567	MIDAMERICA ADMIN &R	01	L215.51	HRA PROCESSING FEES	0.00	42.00
A101.00	372246	10/09/19	31567	MIDAMERICA ADMIN &R	01	L215.51	HRA PROCESSING FEES	0.00	42.00
A101.00	372246	10/09/19	31567	MIDAMERICA ADMIN &R	01	L215.51	HRA PROCESSING FEES	0.00	42.00
A101.00	372246	10/09/19	31567	MIDAMERICA ADMIN &R	01	L215.51	HRA PROCESSING FEES	0.00	48.00
A101.00	372246	10/09/19	31567	MIDAMERICA ADMIN &R	01	L215.51	HRA PROCESSING FEES	0.00	48.00
TOTAL CHECK									246.00
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	SOUND OFF LED	0.00	238.22
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	BRAKE PADS, CALIPER	0.00	708.65

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	OPEN VIEW MIRROR	0.00	71.18
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	THUMB LATCH	0.00	78.68
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	IC SWITCH	0.00	88.50
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	SOUND OFF 120 SERIE	0.00	110.70
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	10-+M-CB68	0.00	163.96
A101.00	372247	10/09/19	22660	MIDWEST BUS PARTS I	01009760720000	402	AMTRAN/IC FILTER	0.00	45.00
TOTAL CHECK									1,504.89
A101.00	372249	10/09/19	25610	MOTG-MINNESOTA OFFI	01009760720000	401	USAGE 8/3-9/2 BUS G	0.00	0.24
A101.00	372250	10/09/19	16248	MINNESOTA ZOO	01528203000240	305	FIELD TRIP TO MN ZO	0.00	510.00
A101.00	372251	10/09/19	18615	NAC	01526865380000	520	MAIN CONTRACT-CONCO	0.00	11,645.00
A101.00	372252	10/09/19	17215	OCCUPATIONAL MEDICI	01009760720000	305	DOT DUCHENE	0.00	80.00
A101.00	372253	10/09/19	04661	OFFICE DEPOT INC	01019050000000	401	LUNCH DETENTION REF	0.00	51.46
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	EHS SERVICE-SEP 19	0.00	95.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	TRANSPORTATION-SEP	0.00	120.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	NORMANDALE SVC-SEP	0.00	55.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	THE BUNKER-SEP 19	0.00	60.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	HL SERVICE-SEP 19	0.00	65.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	CD SERVICE-SEP 19	0.00	65.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	CN SERVICE-SEP 19	0.00	65.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	CS SERVICE-SEP 19	0.00	65.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	CV SERVICE-SEP 19	0.00	65.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	ECC SERVICE-SEP 19	0.00	65.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	VVMS SERVICE-SEP 19	0.00	80.00
A101.00	372255	10/09/19	28451	ORKIN, 546-ST. PAUL	01005810000000	305	SVMS SERVICE-SEP 19	0.00	80.00
TOTAL CHECK									880.00
A101.00	372256	10/09/19	05616	PACER CENTER	01526203000240	305	K SPEAKER	0.00	150.00
A101.00	372257	10/09/19	31764	PAUL GULSVIG	01021291000251	305	CHOIR TEAM BUILDING	0.00	750.00
A101.00	372258	10/09/19	23021	PERFORMANCE HEALTH	01021292000000	430	TSCHIDA SUPPLIES	0.00	12.57
A101.00	372258	10/09/19	23021	PERFORMANCE HEALTH	01021292000000	430	TSCHIDA SUPPLIES	0.00	30.92
A101.00	372258	10/09/19	23021	PERFORMANCE HEALTH	01021292000000	430	TSCHIDA SUPPLIES	0.00	34.43
TOTAL CHECK									77.92
A101.00	372260	10/09/19	30276	PREFERRED STRIPING	01532203302000	530	STRIPING-PICK UP CI	0.00	350.00
A101.00	372262	10/09/19	26941	PRODOCON INC	01005810000000	305	DW BOILER MGMT	0.00	3,411.42
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#012444 - PRIMARY P	0.00	46.40
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#012441 - PRIMARY P	0.00	46.40
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#012442 - PRIMARY P	0.00	46.40
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#012453 - PRIMARY P	0.00	11.85
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#062492 - EXPLODE T	0.00	54.80
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#062493 - EXPLODE T	0.00	34.25
A101.00	372263	10/09/19	27566	RAINBOW RESOURCE CE	01532420740000	433	ESTIMATED SHIPPING/	0.00	19.21

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL CHECK								0.00	259.31
A101.00	372264	10/09/19	22996	RJ MECHANICAL INC	01019810000000	350	REPAIRS	0.00	595.16
A101.00	372265	10/09/19	31766	RORY MERLINO	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372265	10/09/19	31766	RORY MERLINO	01021294000663	302	BOYS SOCCER	0.00	68.50
A101.00	372265	10/09/19	31766	RORY MERLINO	01021296000663	302	GIRLS SOCCER	0.00	68.50
TOTAL CHECK								0.00	197.00
A101.00	372266	10/09/19	15238	ROTARY CLUB OF EDIN	01005020000000	820	2ND QTR DUES	0.00	70.00
A101.00	372266	10/09/19	15238	ROTARY CLUB OF EDIN	01005020000000	366	MEALS FOR QUARTER	0.00	120.00
TOTAL CHECK								0.00	190.00
A101.00	372267	10/09/19	26495	RUPP ANDERSON SQUIR	01005110000000	307	LEGAL SVCS-GEN DIST	0.00	2,450.85
A101.00	372267	10/09/19	26495	RUPP ANDERSON SQUIR	01005105000000	307	LEGAL SVCS-HR ISSUE	0.00	9,199.00
TOTAL CHECK								0.00	11,649.85
A101.00	372268	10/09/19	26674	RUSSELL SECURITY RE	01008810000000	350	LOCK REKEY	0.00	160.00
A101.00	372268	10/09/19	26674	RUSSELL SECURITY RE	01008810000000	350	DOOR/FRAME REINFORC	0.00	74.00
A101.00	372268	10/09/19	26674	RUSSELL SECURITY RE	01529810000000	350	REPAIR	0.00	120.00
TOTAL CHECK								0.00	354.00
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01526203000000	401	3RD GR STUD PLANNER	0.00	53.35
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585193 - WORDLY W	0.00	27.90
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585194 - WORDLY W	0.00	27.90
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585195 - WORDLY W	0.00	27.90
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585196 - WORDLY W	0.00	27.90
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585204 - WORDLY W	0.00	69.00
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585205 - WORDLY W	0.00	69.00
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585206 - WORDLY W	0.00	69.00
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	#1585207 - WORDLY W	0.00	69.00
A101.00	372270	10/09/19	09066	SCHOOL SPECIALTY IN	01020401740000	433	ESTIMATED SHIPPING/	0.00	46.52
TOTAL CHECK								0.00	487.47
A101.00	372271	10/09/19	26356	SCRIPPS NATIONAL SP	01019211000000	305	SPELLING BEE ENROLL	0.00	172.50
A101.00	372272	10/09/19	21881	SHAMROCK GROUP	01021292000000	305	KUHLMAN ICE MACHINE	0.00	211.05
A101.00	372273	10/09/19	22930	SIGN PRO	01009760720000	350	SAFETY SIGN WRAP	0.00	97.65
A101.00	372273	10/09/19	22930	SIGN PRO	01009760720000	350	CUT VINYL	0.00	458.78
TOTAL CHECK								0.00	556.43
A101.00	372275	10/09/19	28917	SPOO GINA	01005204414000	303	CLR 3 SESSIONS	0.00	1,080.00
A101.00	372276	10/09/19	08656	SPS COMPANIES INC	01532810000000	350	REPAIR PARTS-CV SH	0.00	227.71
A101.00	372276	10/09/19	08656	SPS COMPANIES INC	01528810000000	350	REPAIR PARTS-CS SH	0.00	15.64
A101.00	372276	10/09/19	08656	SPS COMPANIES INC	01008810000000	350	REPAIR PARTS-ECC SH	0.00	20.82
TOTAL CHECK								0.00	264.17
A101.00	372277	10/09/19	17014	STANDARD SPRING TRU	01009760720000	402	U BOLT,OFFSET,SPR P	0.00	1,354.70
A101.00	372278	10/09/19	24607	STIX SPORTSWEAR & S	01019291000250	430	BAND T-SHIRT	0.00	1,379.00

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372279	10/09/19	30096	SUMMIT COMPANIES	01005865363000	305	REPAIR SPRINKLER HE	0.00	529.00
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#GB-181 - MAGNETALK	0.00	84.94
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#GB-185 - MAGNETALK	0.00	84.85
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#BKCD-273 - SAY AND	0.00	24.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#GB-362 - COOL IN S	0.00	64.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#FD-109 - AUDITORY	0.00	12.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#FD-113 - AUDITORY	0.00	12.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#FD-122 - AUDITORY	0.00	12.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#MOUTH-32 - JUMBO M	0.00	39.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#CC-55 - WH CHIPPER	0.00	69.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#GB-42 - THE QUESTI	0.00	54.95
A101.00	372281	10/09/19	11080	SUPER DUPER PUBLICA	01529401740000	433	#DYN-104 - FRONTAL	0.00	64.95
TOTAL CHECK								0.00	528.34
A101.00	372282	10/09/19	31762	SYDNEY WEINANDT	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372282	10/09/19	31762	SYDNEY WEINANDT	01021296000663	302	GIRLS SOCCER	0.00	60.00
TOTAL CHECK								0.00	120.00
A101.00	372283	10/09/19	31285	SYN-TECH SYSTEMS	01009760720000	351	PHONE SUPPORT	0.00	179.55
A101.00	372285	10/09/19	27215	THOMAS FINN COMPANY	01019810000000	350	ROOF REPAIR	0.00	4,761.20
A101.00	372285	10/09/19	27215	THOMAS FINN COMPANY	01019810000000	350	ROOF REPAIR	0.00	2,118.97
TOTAL CHECK								0.00	6,880.17
A101.00	372287	10/09/19	31504	TIME FOR KIDS	01526203000000	430	TIME FOR KIDS MAGAZ	0.00	668.25
A101.00	372287	10/09/19	31504	TIME FOR KIDS	01526203000000	430	ADDITIONAL CHARGE F	0.00	74.25
TOTAL CHECK								0.00	742.50
A101.00	372289	10/09/19	28897	TONENWORKS MUSIC THE	01005420740000	394	GRP MUSIC THERAPY	0.00	2,289.10
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01021810000820	401	GROUNDS SUPPL-EHS	0.00	63.86
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01526810000820	401	GROUNDS SUPPL-CD	0.00	82.68
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01005810000820	401	GROUNDS SUPPL-DW	0.00	82.68
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01008810000820	401	GROUNDS SUPPL-ECC	0.00	82.69
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01019810000820	401	GROUNDS SUPPL-SVMS	0.00	82.69
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01021810000820	401	GROUNDS SUPPL-EHS	0.00	82.69
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01005810000820	401	GROUNDS SUPPL-DW	0.00	99.98
A101.00	372290	10/09/19	22468	TRI-STATE BOBCAT IN	01008810000820	401	GROUNDS SUPPL-ECC	0.00	145.07
TOTAL CHECK								0.00	722.34
A101.00	372291	10/09/19	26510	UNIVERSAL ATHLETIC	01021294000654	430	FOOTBALLS	0.00	959.88
A101.00	372293	10/09/19	14666	VERTICAL ENDEAVORS	01529203000240	305	DP 5TH GR FIELD TRI	0.00	1,040.00
A101.00	372294	10/09/19	16285	WALSER-CHRYSLER JEE	01009760720000	402	CAP-FU HAN	0.00	16.40
A101.00	372294	10/09/19	16285	WALSER-CHRYSLER JEE	01009760720000	402	LABOR/SHOP FEES	0.00	79.26
TOTAL CHECK								0.00	95.66
A101.00	372295	10/09/19	30292	WAYZATA HIGH SCHOOL	01021294000657	369	B HOCKEY ENTRY FEE	0.00	300.00
A101.00	372295	10/09/19	30292	WAYZATA HIGH SCHOOL	01021296000657	369	G HOCKEY ENTRY FEE	0.00	800.00

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SOURCEWELL TECHNOLOGY
 DATE: 11/13/2019
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EDINA - LIVE
 CHECK REGISTER - BY FUND

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL CHECK								0.00	1,100.00
A101.00	372296	10/09/19	15967	WEST MUSIC COMPANY	01526203302000	530	530477 WENGER 6 UNI	0.00	843.00
A101.00	372296	10/09/19	15967	WEST MUSIC COMPANY	01526203302000	530	ESTIMATED SHIPPING/	0.00	120.00
A101.00	372296	10/09/19	15967	WEST MUSIC COMPANY	01526258000000	430	MUSIC SUPPLIES	0.00	596.16
TOTAL CHECK								0.00	1,559.16
A101.00	372297	10/09/19	24966	WEX BANK	01009760720000	441	FUEL THRU 9/23/19	0.00	1,979.37
A101.00	372299	10/09/19	24336	WINSOR LEARNING INC	01019407740000	433	#230-4310 - BLEND C	0.00	50.00
A101.00	372299	10/09/19	24336	WINSOR LEARNING INC	01019407740000	433	#520-3500 - STUDENT	0.00	250.00
A101.00	372299	10/09/19	24336	WINSOR LEARNING INC	01019407740000	433	ESTIMATED SHIPPING/	0.00	30.00
TOTAL CHECK								0.00	330.00
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01528865384000	305	CS LIGHT REPAIR 100	0.00	143.50
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01008865384000	305	ECC GRN LOT PKG-80%	0.00	271.83
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01528865384000	305	CS PARKING LIGHT	0.00	322.25
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01528865384000	305	CS FUEL TANK REM-10	0.00	492.00
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01008865384000	305	ECC RENOV-64% CONT	0.00	8,691.06
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01020865384000	305	VVMS-ALT 85% CONS A	0.00	13,742.46
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01020865384000	305	VVMS 2020 RENOV-85%	0.00	90,538.72
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01008865384000	305	ECC 2020 RENOV-74%	0.00	179,587.61
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01528865384000	305	MISC MECH	0.00	47.83
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01527865384000	305	MISC MECH	0.00	47.83
A101.00	372300	10/09/19	25308	WOLD ARCHITECTS & E	01019865384000	305	MISC MECH	0.00	47.84
TOTAL CHECK								0.00	293,932.93
A101.00	372303	10/16/19	30892	ANDERSON-JOHNSON AS	01532865384000	305	CV PLAYGROUND	0.00	619.50
A101.00	372304	10/16/19	00402	APPLE INC	01005420419000	466	7 IPAD GEN 6	0.00	2,093.00
A101.00	372308	10/16/19	27724	BESTER BROTHERS TRA	01020865384000	520	VVMS MOVING SERVICE	0.00	2,904.00
A101.00	372309	10/16/19	01012	BSN SPORTS, LLC	01021291000000	430	EDINA STAFF SHIRTS	0.00	1,075.00
A101.00	372310	10/16/19	01170	CAROLINA BIOLOGICAL	01021260000000	430	746863	0.00	47.40
A101.00	372310	10/16/19	01170	CAROLINA BIOLOGICAL	01021260000000	430	ESTIMATED SHIPPING/	0.00	21.95
TOTAL CHECK								0.00	69.35
A101.00	372311	10/16/19	27717	CATALYST SOURCING S	01005865363000	305	LIFE SAFETY MONITOR	0.00	340.00
A101.00	372311	10/16/19	27717	CATALYST SOURCING S	01005110000000	305	SUPPL TRACK-MTHLY S	0.00	209.99
TOTAL CHECK								0.00	549.99
A101.00	372313	10/16/19	15056	CENTERPOINT ENERGY	01008810000000	440	ECC	0.00	157.00
A101.00	372313	10/16/19	15056	CENTERPOINT ENERGY	01020810000000	440	VALLEY VIEW	0.00	1,256.84
A101.00	372313	10/16/19	15056	CENTERPOINT ENERGY	01019810000000	440	SOUTH VIEW	0.00	1,473.89
TOTAL CHECK								0.00	2,887.73
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005640316174	401	20140009 9/25 GASTL	0.00	241.50
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01532640316000	401	20140011 9/30 DAHLQ	0.00	369.80
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005640316000	490	20140012 9/30 GASTL	0.00	370.00
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005640316000	490	20140010 9/19 GASTL	0.00	34.97

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01021710000000	401	20140006 9/18 KNUTS	0.00	60.00
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01021710000000	401	20140007 9/25 KNUTS	0.00	60.00
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005010000000	490	20140002 9/9 SCHAND	0.00	76.35
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005640316000	490	20140004 9/11 SCHAN	0.00	108.20
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005640316000	490	20140005 9/18 SCHAN	0.00	128.92
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005400000000	490	20140001 9/7 DENGAL	0.00	140.98
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005010000000	490	20140003 9/10 SCHAN	0.00	209.57
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	01005640316000	490	20140008 9/19 GASTL	0.00	215.79
TOTAL CHECK								0.00	2,016.08
A101.00	372315	10/16/19	01321	CITY OF EDINA	01008810000000	331	COMMUNITY CENTER	0.00	4,504.55
A101.00	372315	10/16/19	01321	CITY OF EDINA	01019810000000	331	SOUTH VIEW	0.00	7,028.25
TOTAL CHECK								0.00	11,532.80
A101.00	372316	10/16/19	23845	COMO PLANETARIUM	01528203000240	305	GR 3 FLD TRP 10/28-	0.00	550.00
A101.00	372317	10/16/19	15809	CONTINENTAL CLAY	01021212000000	430	SEE ATTACHED ORDER	0.00	4,998.51
A101.00	372317	10/16/19	15809	CONTINENTAL CLAY	01021212000000	430	ESTIMATED SHIPPING/	0.00	152.00
A101.00	372317	10/16/19	15809	CONTINENTAL CLAY	01020212000000	430	CCBS - BUFF STONEWA	0.00	708.58
A101.00	372317	10/16/19	15809	CONTINENTAL CLAY	01020212000000	430	ESTIMATED SHIPPING/	0.00	86.90
TOTAL CHECK								0.00	5,945.99
A101.00	372319	10/16/19	26209	CYBER ACOUSTICS	01005420419000	456	QUOTE MM20191003B	0.00	480.00
A101.00	372319	10/16/19	26209	CYBER ACOUSTICS	01005420419000	456	ADD ANOTHER CASE PE	0.00	480.00
TOTAL CHECK								0.00	960.00
A101.00	372321	10/16/19	01740	SCHOOL SPECIALTY IN	01532203302000	530	BEST RITE ABC TRIM	0.00	419.60
A101.00	372321	10/16/19	01740	SCHOOL SPECIALTY IN	01532203302000	530	PRICE DISCREPANCY,	0.00	53.80
TOTAL CHECK								0.00	473.40
A101.00	372322	10/16/19	31122	EAI EDUCATION	01533203000000	430	#841971105208 - RUB	0.00	19.90
A101.00	372322	10/16/19	31122	EAI EDUCATION	01533203000000	430	#520542 - DEMONSTRA	0.00	70.75
A101.00	372322	10/16/19	31122	EAI EDUCATION	01533203000000	430	ESTIMATED SHIPPING/	0.00	9.00
TOTAL CHECK								0.00	99.65
A101.00	372323	10/16/19	12171	ECKROTH MUSIC	01005258000250	430	BASS ROSIN (3) NEW	0.00	34.14
A101.00	372323	10/16/19	12171	ECKROTH MUSIC	01005258000250	430	S OF E TEACHER MANU	0.00	49.95
A101.00	372323	10/16/19	12171	ECKROTH MUSIC	01005258000250	430	BASS BOW NEW	0.00	97.60
A101.00	372323	10/16/19	12171	ECKROTH MUSIC	01005258000250	430	CLASSROOM TEACH SUP	0.00	111.39
TOTAL CHECK								0.00	293.08
A101.00	372324	10/16/19	24575	EDUCATORS BENEFIT C	01005110000000	305	403(B) ADMIN & COMP	0.00	218.19
A101.00	372327	10/16/19	28704	FLYNN MIDWEST LP	01021865383000	520	ROOFING EHS	0.00	198,522.64
A101.00	372329	10/16/19	19383	FRANKLINCOVEY CLIEN	01532640316000	366	TRAVEL	0.00	201.10
A101.00	372329	10/16/19	19383	FRANKLINCOVEY CLIEN	01532640316000	366	EMPOWERING INSTRUCT	0.00	3,343.80
TOTAL CHECK								0.00	3,544.90
A101.00	372330	10/16/19	10944	FREESTYLE PHOTOGRAP	01021212000000	430	SEE ATTACHED ORDER	0.00	1,437.55
A101.00	372330	10/16/19	10944	FREESTYLE PHOTOGRAP	01021212000000	430	ESTIMATED SHIPPING/	0.00	85.69
TOTAL CHECK								0.00	1,523.24

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372331	10/16/19	18200	GENERAL SECURITY SE	01005105000000	401	500 BADGE/ACCESS CR	0.00	2,200.00
A101.00	372331	10/16/19	18200	GENERAL SECURITY SE	01005810000000	305	INT MON DW	0.00	338.59
A101.00	372331	10/16/19	18200	GENERAL SECURITY SE	01005810000000	305	PATROL RESP ECC	0.00	45.00
A101.00	372331	10/16/19	18200	GENERAL SECURITY SE	01005810000000	305	PATROL RESP SVMS	0.00	45.00
A101.00	372331	10/16/19	18200	GENERAL SECURITY SE	01005810000000	305	PATROL RESP EHS	0.00	100.00
A101.00	372331	10/16/19	18200	GENERAL SECURITY SE	01005810000000	305	PATROL RESP TRANS	0.00	210.00
TOTAL CHECK									2,938.59
A101.00	372332	10/16/19	31773	GENERAL SPORTS	01533203000091	401	POLO SHIRTS-NEW STA	0.00	609.00
A101.00	372333	10/16/19	00296	GROTH MUSIC COMPANY	01005258000000	350	HS TUBAQ	0.00	55.00
A101.00	372333	10/16/19	00296	GROTH MUSIC COMPANY	01019291000252	430	BOW CASE, CELLO ANC	0.00	664.53
TOTAL CHECK									719.53
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01009760720000	401	COPY PAPER UNV-2120	0.00	134.56
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01009760720000	401	STAPLES UNV-79000	0.00	1.68
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01009760720000	401	TRANSPARENT TAPE MM	0.00	27.69
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01009760720000	401	SHEET PROTECTORS UN	0.00	23.86
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01005110000000	401	BRTTN420-TONER,F/HL	0.00	36.63
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01005020000000	401	SKU: UNV20952	0.00	16.24
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01005020000000	401	SKU: UNV20835	0.00	18.38
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01005020000000	401	SKU: UNV59022	0.00	0.48
A101.00	372334	10/16/19	20605	INNOVATIVE OFFICE S	01529050000000	401	TEACHER AND OFFICE	0.00	1,301.24
TOTAL CHECK									1,560.76
A101.00	372335	10/16/19	16322	INTERMEDIATE DISTRI	01005400000000	390	FY18-19 ESY INTINER	0.00	2,421.06
A101.00	372335	10/16/19	16322	INTERMEDIATE DISTRI	01005400000000	390	FY18-19 CARE/TREAT	0.00	-493.90
TOTAL CHECK									1,927.16
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01005810000820	401	GROUNDS DW	0.00	3.03
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01008810000000	350	REPAIR ECC	0.00	3.20
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01008810000000	350	REPAIR ECC	0.00	5.58
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01008810000000	350	REPAIR ECC	0.00	7.99
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01008810000820	401	GROUNDS ECC	0.00	14.30
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01526810000000	350	REPAIR CD	0.00	22.39
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01008810000820	401	GROUNDS ECC	0.00	25.48
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01528810000810	401	BATTERIES	0.00	50.35
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01019291000256	430	FALL PLAY SUPPLIES	0.00	187.95
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01528810000810	401	MOP/BROOM HOLDER	0.00	4.86
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01019291000256	430	FALL PLAY SUPPLIES	0.00	12.75
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01532810000810	401	MISC BLDG SUPPLIES	0.00	13.57
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01528810000810	401	MOP/BROOM HOLDERS	0.00	31.56
A101.00	372336	10/16/19	03720	JERRY'S HARDWARE	01527810000810	401	CUSTODIAN SUPPLIES	0.00	103.50
TOTAL CHECK									486.51
A101.00	372337	10/16/19	13917	JH LARSON COMPANY	01526810000000	350	LIGHT BULBS/PLUG EN	0.00	270.25
A101.00	372337	10/16/19	13917	JH LARSON COMPANY	01526810000000	350	PLUG ENDS	0.00	27.54
TOTAL CHECK									297.79
A101.00	372338	10/16/19	09728	JW PEPPER & SON INC	01020258000251	430	STORM IS PASSING OV	0.00	2.15
A101.00	372338	10/16/19	09728	JW PEPPER & SON INC	01020258000251	430	AD ASTRA	0.00	2.50

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372338	10/16/19	09728	JW PEPPER & SON INC	01020258000251	430	AD ASTRA	0.00	2.95
A101.00	372338	10/16/19	09728	JW PEPPER & SON INC	01020258000251	430	CHORAL MUSIC	0.00	11.35
A101.00	372338	10/16/19	09728	JW PEPPER & SON INC	01020258000251	430	CHORAL MUSIC	0.00	18.90
TOTAL CHECK									37.85
A101.00	372339	10/16/19	31765	KELLY SERVICES, INC	01005110000000	305	SEP CONSULT SERVICE	0.00	1,504.13
A101.00	372339	10/16/19	31765	KELLY SERVICES, INC	01005110000000	305	SEP CONSULT SERVICE	0.00	1,604.40
TOTAL CHECK									3,108.53
A101.00	372341	10/16/19	30024	MENARDS - EDEN PRAI	01528810000810	401	GRINDER \$ WD 40	0.00	140.48
A101.00	372343	10/16/19	26029	MINDWING CONCEPTS I	01529401740000	433	#04 030 - DATA COLL	0.00	69.95
A101.00	372343	10/16/19	26029	MINDWING CONCEPTS I	01529401740000	433	ESTIMATED SHIPPING/	0.00	10.00
TOTAL CHECK									79.95
A101.00	372344	10/16/19	15375	MINNESOTA CLAY CO U	01021212000000	430	UGBLKG	0.00	107.12
A101.00	372344	10/16/19	15375	MINNESOTA CLAY CO U	01021212000000	430	UGBLUG	0.00	56.76
A101.00	372344	10/16/19	15375	MINNESOTA CLAY CO U	01021212000000	430	UGBRDG	0.00	340.68
A101.00	372344	10/16/19	15375	MINNESOTA CLAY CO U	01021212000000	430	UGWHTG	0.00	214.24
A101.00	372344	10/16/19	15375	MINNESOTA CLAY CO U	01021212000000	430	UGVIOG	0.00	139.96
A101.00	372344	10/16/19	15375	MINNESOTA CLAY CO U	01021212000000	430	ESTIMATED SHIPPING/	0.00	61.10
TOTAL CHECK									919.86
A101.00	372345	10/16/19	25610	MOTG-MINNESOTA OFFI	01019211000000	430	USAGE 9/3-10/2 SV	0.00	464.88
A101.00	372345	10/16/19	25610	MOTG-MINNESOTA OFFI	01529050000000	401	USAGE 9/3-10/2 HL	0.00	118.15
A101.00	372345	10/16/19	25610	MOTG-MINNESOTA OFFI	01529050000000	401	USAGE 9/3-10/2 HL	0.00	43.89
A101.00	372345	10/16/19	25610	MOTG-MINNESOTA OFFI	01527050000000	401	USAGE 9/3-10/2 CN	0.00	391.71
A101.00	372345	10/16/19	25610	MOTG-MINNESOTA OFFI	01532203000000	430	USAGE 9/3-10/2 CV	0.00	376.52
A101.00	372345	10/16/19	25610	MOTG-MINNESOTA OFFI	01528203000000	430	USAGE 9/3-10/2 CS	0.00	797.09
TOTAL CHECK									2,192.24
A101.00	372346	10/16/19	16248	MINNESOTA ZOO	01532203000000	305	GR 3 FIELD TRIP	0.00	964.00
A101.00	372347	10/16/19	10755	MN DEPT OF LABOR AN	01005810000000	305	EHS ANNUAL ELEV OPE	0.00	100.00
A101.00	372348	10/16/19	26125	MN PEIP	01005203797000	291	RETIREEES/COBRA NOV	0.00	38,395.28
A101.00	372348	10/16/19	26125	MN PEIP	01	L215.20	CURRENT TEACHERS	0.00	649,718.12
TOTAL CHECK									688,113.40
A101.00	372349	10/16/19	04847	MTI DISTRIBUTING IN	01005810000820	401	GROUNDS EQUIP-DW	0.00	47.88
A101.00	372349	10/16/19	04847	MTI DISTRIBUTING IN	01528810000820	401	GROUNDS EQUIP-DW	0.00	96.15
TOTAL CHECK									144.03
A101.00	372351	10/16/19	05145	NATIONAL GEOGRAPHIC	01529203000000	430	CLASSROOM SUPPLIES	0.00	146.30
A101.00	372352	10/16/19	25176	NICKLASSON ATHLETIC	01019211000240	369	7TH GR BANDANAS	0.00	1,350.00
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	633896 OFFICE DEPOT	0.00	8.89
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	#364364 AVERY EASY	0.00	35.30
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203302000	530	ITEM 951851 FORAY M	0.00	299.98
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 492094 RAPID D	0.00	229.99
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 492103 RAPID H	0.00	23.18

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 728093 CLOROX	0.00	71.89	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203302000	530	ITEM 370154 WORKPRO	0.00	272.99	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 305289 SCOTCH	0.00	112.47	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 830707 ZIPLOC	0.00	33.67	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 507271 ZIPLOC	0.00	28.18	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 434302 PILOT D	0.00	15.58	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	686139 PAPER MATE P	0.00	10.74	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ITEM 189669 STARTEC	0.00	118.99	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203000000	430	ESTIMATED SHIPPING/	0.00	39.99	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01532203000000	430	ON LINE ORDER	0.00	576.14	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01532203000000	430	ON LINE ORDER	0.00	64.04	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01527050000000	401	MISC ONLINE ORDERS	0.00	28.20	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01527050000000	401	MISC ONLINE ORDERS	0.00	249.75	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01527050000000	401	MISC ONLINE ORDERS	0.00	1,302.28	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	015272030000051	430	MISCELLANEOUS STUDE	0.00	14.36	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	015272030000051	430	MISCELLANEOUS STUDE	0.00	1,240.05	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	015322030000000	430	ON LINE ORDER	0.00	71.92	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	015322030000000	430	ON LINE ORDER	0.00	5.45	
A101.00	372353	10/16/19	04661	OFFICE DEPOT INC	01526203302000	530	ITEM 885570 FIXED H	0.00	149.99	
TOTAL CHECK								0.00	5,004.02	
49	A101.00	372354	10/16/19	05897	PEARSON EDUCATION I	01021405740000	433	MY LAB READING E-TE	0.00	106.94
A101.00	372355	10/16/19	15331	PRAIRIE ELECTRIC CO	01527810000000	350	EXT LIGHT REPAIR	0.00	841.67	
A101.00	372356	10/16/19	15873	REALLY GOOD STUFF I	015272030000052	430	STUDENT SCISSORS -	0.00	199.92	
A101.00	372357	10/16/19	31774	RESEAU CANOPE-DELEG	015332030000091	401	5YR SUBSCR LES FOND	0.00	880.00	
A101.00	372358	10/16/19	31081	RICHARDSON NATURE C	015282030000240	305	KINDERGARTEN FIELD	0.00	441.60	
A101.00	372359	10/16/19	10684	ROBERT B HILL CO	015328100000000	350	SOFTENER REPAIR	0.00	450.37	
A101.00	372360	10/16/19	24430	RW SCHOOL SUPPLY	015322030000000	430	BASIC COLOR ROUND I	0.00	184.75	
A101.00	372361	10/16/19	13425	SAM'S CLUB/SYNCHRON	010202500000000	430	FACS	0.00	391.22	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV BARITONE SN18587	0.00	15.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV BASS CLARINET	0.00	15.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	HS EUPHONIUM	0.00	20.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV FRENCH HORN	0.00	20.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV CLARINET SNB1504	0.00	25.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	HS BARITONE SNRC071	0.00	25.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	HS BARI SAN SN63957	0.00	26.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV TUBA NWC08716	0.00	30.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	HS BASS CLARINET	0.00	33.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	SV CLARINET SN00061	0.00	34.60	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	HS BARITONE SNUN011	0.00	35.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV ALTO SAX SN71184	0.00	36.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV TUBA SN 498934	0.00	40.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	HS FRENCH HORN	0.00	42.00	
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	010052580000000	350	VV ALTO SAX SN 1100	0.00	45.00	

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV FRENCH HORN	0.00	47.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	SV FRENCH HORN	0.00	50.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	HS PICCOLO SN108128	0.00	51.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV EUPHONIUM	0.00	53.55
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV TUBA SN D00181	0.00	54.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	SV TROMBONE	0.00	55.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV FRENCH HORN	0.00	56.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV BARITONE SN34469	0.00	70.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	HS CLARINET SN93049	0.00	72.80
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV EUPHONIUM	0.00	82.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV TUBA SN 375241	0.00	83.50
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	HS FLUTE SNL18747	0.00	102.00
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	VV TUBA SNE01485	0.00	144.50
A101.00	372363	10/16/19	06400	SCHMITT MUSIC	01005258000000	350	TUBA SN M34258	0.00	160.00
TOTAL CHECK								0.00	1,522.95
A101.00	372364	10/16/19	14679	SCHOLASTIC INC	01532203000000	305	SCHOLASTIC NEWS GR3	0.00	222.42
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#ANG-AB8450 - SOUND	0.00	2,748.36
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#SPG-6222F - MOBILE	0.00	909.62
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#SPG-70931F - 20-TR	0.00	747.54
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#SPG-111059F-C7-C -	0.00	502.34
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#SPG-111056F-C7-A -	0.00	521.74
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	#SPG-355F - SINGLE-	0.00	119.19
A101.00	372365	10/16/19	23158	SCHOOL OUTFITTERS	01532411740000	433	ESTIMATED SHIPPING/	0.00	393.28
TOTAL CHECK								0.00	5,942.07
A101.00	372366	10/16/19	09066	SCHOOL SPECIALTY IN	01526203000000	401	ITEM #: 1102304 DU	0.00	80.72
A101.00	372366	10/16/19	09066	SCHOOL SPECIALTY IN	01527203000055	430	FULLFILLMENT STOCK	0.00	239.70
A101.00	372366	10/16/19	09066	SCHOOL SPECIALTY IN	01533212000000	430	CLASSROOM SUPPLIES	0.00	772.91
TOTAL CHECK								0.00	1,093.33
A101.00	372367	10/16/19	31771	SCOTT ROSS	01005204414000	366	LEARNERS EDGE CLASS	0.00	439.00
A101.00	372369	10/16/19	31772	SHRED-N-GO	01005110000000	305	PURGE SERVICE	0.00	282.23
A101.00	372370	10/16/19	28917	SPOO GINA	01005204414000	303	10/8CLR AFTR SCH HE	0.00	540.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	3RY EXTING UPDATE	0.00	105.25
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	EXTINGUISER UPDATE	0.00	151.85
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SEMI ANNUAL SUPPRES	0.00	171.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SEMI ANNUAL SUPPRES	0.00	176.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SEMI ANNUAL SUPPRES	0.00	176.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SEMI ANNUAL SUPPRES	0.00	182.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	FIRE EXTING REP/UPD	0.00	193.45
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL F EXTING MAI	0.00	203.65
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SEMI ANNUAL INSP VE	0.00	310.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL SPRINKLR INS	0.00	370.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL SPRINKLR INS	0.00	370.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SVS CALL/SMOKE DETE	0.00	372.30
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL SPRINKLR INS	0.00	515.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL EXTING INSP	0.00	605.60

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A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	EXTINGUISHER UPDATE	0.00	633.50
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	SVC CALL/REPLACE HO	0.00	858.36
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	REP BATTERIES PANEL	0.00	893.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL FIRE ALARM I	0.00	1,125.00
A101.00	372371	10/16/19	30096	SUMMIT COMPANIES	01005865363000	305	ANNUAL FIRE ALARM I	0.00	1,898.00
TOTAL CHECK								0.00	9,309.96
A101.00	372372	10/16/19	14005	THE PRINT SHOP	01019291000256	430	LITTLE WOMEN POSTER	0.00	71.03
A101.00	372373	10/16/19	31117	BELL MUSEUM-THE REG	01529203000240	R050	FIELD TRIP	0.00	504.00
A101.00	372374	10/16/19	25899	TOSHIBA BUSINESS SO	01005605302000	370	PO S051590 10/1-10/	0.00	20.15
A101.00	372374	10/16/19	25899	TOSHIBA BUSINESS SO	01005605302000	370	PO S051320 10/1-10/	0.00	632.93
A101.00	372374	10/16/19	25899	TOSHIBA BUSINESS SO	01005605302000	370	PO S051304 10/1-10/	0.00	1,602.67
TOTAL CHECK								0.00	2,255.75
A101.00	372375	10/16/19	31371	TOSHIBA FINANCIAL S	01005605302000	370	ACCT1133088 10/1-11	0.00	377.31
A101.00	372376	10/16/19	22468	TRI-STATE BOBCAT IN	01005810000820	401	REPAIR 5600 9/10	0.00	1,078.70
A101.00	372376	10/16/19	22468	TRI-STATE BOBCAT IN	01005810000820	401	REPAIR 5600 05/24 D	0.00	517.71
A101.00	372376	10/16/19	22468	TRI-STATE BOBCAT IN	01008810000820	401	REPAIR 5600 05/24 E	0.00	517.71
A101.00	372376	10/16/19	22468	TRI-STATE BOBCAT IN	01526810000820	401	REPAIR 5600 05/24 C	0.00	517.71
A101.00	372376	10/16/19	22468	TRI-STATE BOBCAT IN	01019810000820	401	REPAIR 5600 05/24 S	0.00	517.71
A101.00	372376	10/16/19	22468	TRI-STATE BOBCAT IN	01005850302820	530	21" TORO MOWER	0.00	525.00
TOTAL CHECK								0.00	3,674.54
A101.00	372377	10/16/19	18710	VALLEY WEST SEWING	01020211302000	530	JANOME MAGNOLIA 7	0.00	10,650.00
A101.00	372378	10/16/19	07630	WENGER CORPORATION	01005258302000	530	FLIPFORMS FOR MUSIC	0.00	4,096.00
A101.00	372379	10/16/19	25308	WOLD ARCHITECTS & E	01021865384000	305	EHS 2019 IMP-100% B	0.00	589.38
A101.00	372379	10/16/19	25308	WOLD ARCHITECTS & E	01019865369000	305	SVMS WINDOW REP-20%	0.00	2,111.50
TOTAL CHECK								0.00	2,700.88
A101.00	372380	10/16/19	05410	XCEL ENERGY	01021810000000	330	EDINA HS	0.00	41,199.86
A101.00	372380	10/16/19	05410	XCEL ENERGY	01532810000000	330	CREEK VALLEY	0.00	6,227.98
A101.00	372380	10/16/19	05410	XCEL ENERGY	01527810000000	330	CORNELIA	0.00	6,745.37
A101.00	372380	10/16/19	05410	XCEL ENERGY	01528810000000	330	COUNTRYSIDE	0.00	6,893.94
A101.00	372380	10/16/19	05410	XCEL ENERGY	01529810000000	330	HIGHLANDS	0.00	7,970.02
A101.00	372380	10/16/19	05410	XCEL ENERGY	01526810000000	330	CONCORD	0.00	8,400.83
A101.00	372380	10/16/19	05410	XCEL ENERGY	01019810000000	330	SOUTH VIEW	0.00	14,421.47
A101.00	372380	10/16/19	05410	XCEL ENERGY	01020810000000	330	VALLEY VIEW	0.00	15,357.59
A101.00	372380	10/16/19	05410	XCEL ENERGY	01008810000000	330	ECC	0.00	23,935.55
TOTAL CHECK								0.00	131,152.61
A101.00	372382	10/23/19	12420	ABLENET INC	01527420419000	456	#80000028 - BIGKEYS	0.00	89.00
A101.00	372382	10/23/19	12420	ABLENET INC	01527420419000	456	#12000007 - BIGKEYS	0.00	149.00
A101.00	372382	10/23/19	12420	ABLENET INC	01527420419000	456	ESTIMATED SHIPPING/	0.00	23.80
TOTAL CHECK								0.00	261.80
A101.00	372383	10/23/19	31800	ADAM PALAN	01021294000654	302	BOYS FOOTBALL	0.00	89.00

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372384	10/23/19	31338	ANDERSON ACQUISITIO	01009760723000	360	STUD TRANS-BM 09/19	0.00	1,800.00
A101.00	372385	10/23/19	30186	ANDREW MOORE	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372385	10/23/19	30186	ANDREW MOORE	01021294000663	302	BOYS SOCCER	0.00	60.00
TOTAL CHECK									120.00
A101.00	372387	10/23/19	31807	ANNA HARPER	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
A101.00	372388	10/23/19	31797	ASHLEY ELFERS	01021291000254	302	BOYS/GIRLS MDTA JAM	0.00	70.00
A101.00	372389	10/23/19	30030	BARTLEY	01527203302000	530	WHITE BOARDS ROOM 1	0.00	690.00
A101.00	372390	10/23/19	26064	BAYADA HOME HEALTH	01005416740000	394	NURSE DURING SCHOOL	0.00	737.50
A101.00	372390	10/23/19	26064	BAYADA HOME HEALTH	01005416740000	394	NURSE DURING SCHOOL	0.00	780.00
A101.00	372390	10/23/19	26064	BAYADA HOME HEALTH	01005416723000	394	NURSE ON BUS	0.00	900.00
A101.00	372390	10/23/19	26064	BAYADA HOME HEALTH	01005416723000	394	NURSE ON BUS	0.00	50.00
A101.00	372390	10/23/19	26064	BAYADA HOME HEALTH	01005416723000	394	NURSE ON BUS	0.00	60.00
TOTAL CHECK									2,527.50
A101.00	372391	10/23/19	20697	BAYCOM INC	01019211302000	530	TWO WAY RADIOS	0.00	1,133.00
A101.00	372391	10/23/19	20697	BAYCOM INC	01535412740000	466	2 WALKIE TALKIES	0.00	1,133.00
TOTAL CHECK									2,266.00
A101.00	372392	10/23/19	30131	BIFFS, INC.	01021292000000	305	HC FOOTBALL ORDER	0.00	610.00
A101.00	372393	10/23/19	19965	BIO-RAD LABORATORIE	01021260000000	430	LB AGAR POWDER, 20G	0.00	26.00
A101.00	372393	10/23/19	19965	BIO-RAD LABORATORIE	01021260000000	430	PETRI DISHES, PKG 0	0.00	129.00
A101.00	372393	10/23/19	19965	BIO-RAD LABORATORIE	01021260000000	430	E.COLI STRAIN HB101	0.00	57.00
A101.00	372393	10/23/19	19965	BIO-RAD LABORATORIE	01021260000000	430	ESTIMATED SHIPPING/	0.00	41.40
TOTAL CHECK									253.40
A101.00	372394	10/23/19	16417	BLOOMINGTON ISD #27	01005605335000	366	METRO COACH COHORT	0.00	200.00
A101.00	372395	10/23/19	92927	BOCHE BRIAN	01021294000654	302	BOYS FOOTBALL	0.00	89.00
A101.00	372396	10/23/19	90990	BOHMBACH JOHN	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372397	10/23/19	91323	BORK GARY	01021296000664	302	GIRLS SWIM & DIVE	0.00	150.00
A101.00	372398	10/23/19	92585	BOSE THOMAS N	01021296000664	302	GIRLS SWIM & DIVE	0.00	75.00
A101.00	372399	10/23/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	VV FIELD TRIP 12/17	0.00	-171.43
A101.00	372399	10/23/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	VV FIELD TRIP 12/17	0.00	171.43
TOTAL CHECK									0.00
A101.00	372400	10/23/19	31114	BRIAN ROBIDEAU	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372401	10/23/19	01012	BSN SPORTS, LLC	01021294000654	430	FOOTBALL HELMET STK	0.00	195.50
A101.00	372401	10/23/19	01012	BSN SPORTS, LLC	01021292000000	430	B SWIM JACKET & PAN	0.00	5,081.85
TOTAL CHECK									5,277.35
A101.00	372402	10/23/19	92668	BUSBY TREVOR	01021294000654	302	BOYS FOOTBALL	0.00	79.00

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A101.00	372403	10/23/19	92991	CARTER JEREMY P	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01008810000000	440	ECC	0.00	130.30
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01009760720000	440	BUS GARAGE	0.00	202.88
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01020810000000	440	VALLEY VIEW	0.00	239.36
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01019810000000	440	SOUTH VIEW	0.00	470.69
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01008810000000	440	ECC	0.00	509.21
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01021810000000	440	EDINA HS	0.00	592.40
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01526810000000	440	CONCORD	0.00	802.23
A101.00	372405	10/23/19	15056	CENTERPOINT ENERGY	01528810000000	440	COUNTRYSIDE	0.00	837.91
TOTAL CHECK								0.00	3,784.98
A101.00	372406	10/23/19	24945	CENTURYLINK	01005620000000	320	DISTRICT OFFICE	0.00	89.00
A101.00	372406	10/23/19	24945	CENTURYLINK	01532810000000	320	CREEK VALLEY	0.00	128.61
A101.00	372406	10/23/19	24945	CENTURYLINK	01009760720000	320	BUS GARAGE	0.00	129.82
A101.00	372406	10/23/19	24945	CENTURYLINK	01527810000000	320	CORNELIA	0.00	142.74
A101.00	372406	10/23/19	24945	CENTURYLINK	01528810000000	320	COUNTRYSIDE	0.00	171.48
A101.00	372406	10/23/19	24945	CENTURYLINK	01526810000000	320	CONCORD	0.00	174.95
A101.00	372406	10/23/19	24945	CENTURYLINK	01008810000000	320	ECC	0.00	214.35
A101.00	372406	10/23/19	24945	CENTURYLINK	01020810000000	320	VALLEY VIEW	0.00	214.35
A101.00	372406	10/23/19	24945	CENTURYLINK	01005620000000	320	DISTRICT OFFICE 474	0.00	260.00
A101.00	372406	10/23/19	24945	CENTURYLINK	01019810000000	320	SOUTH VIEW	0.00	300.09
A101.00	372406	10/23/19	24945	CENTURYLINK	01021810000000	320	EDINA HS	0.00	300.09
A101.00	372406	10/23/19	24945	CENTURYLINK	01005620000000	320	DISTRICT OFFICE 474	0.00	540.00
TOTAL CHECK								0.00	2,665.48
A101.00	372407	10/23/19	30135	CHAD BOVEE	01021294000663	302	BOYS SOCCER	0.00	60.00
A101.00	372408	10/23/19	30117	CLIFFORD S. ANDERSON	01021294000663	302	BOYS SOCCER	0.00	68.50
A101.00	372408	10/23/19	30117	CLIFFORD S. ANDERSON	01021296000663	302	GIRLS SOCCER	0.00	68.50
TOTAL CHECK								0.00	137.00
A101.00	372409	10/23/19	31801	CLOID GREEN	01021294000663	302	BOYS SOCCER	0.00	60.00
A101.00	372410	10/23/19	30224	COMMITTEE FOR CHILD	01527203000000	430	PRODUCT ID # 100870	0.00	459.00
A101.00	372410	10/23/19	30224	COMMITTEE FOR CHILD	01527203000000	430	PRODUCT ID # 100871	0.00	1,377.00
A101.00	372410	10/23/19	30224	COMMITTEE FOR CHILD	01527203000000	430	PRODUCT # 100875 SE	0.00	878.00
TOTAL CHECK								0.00	2,714.00
A101.00	372411	10/23/19	15809	CONTINENTAL CLAY	01021212000000	430	RED GLAZE	0.00	136.10
A101.00	372412	10/23/19	17793	CPI-CRISIS PREVENTI	01005420419640	366	CPI 1 DAY BLEND REN	0.00	989.00
A101.00	372412	10/23/19	17793	CPI-CRISIS PREVENTI	01005420419000	820	MEMBER FEE-MEGAN M	0.00	150.00
TOTAL CHECK								0.00	1,139.00
A101.00	372413	10/23/19	99498	DALLE MATT	01021294000654	302	BOYS FOOTBALL	0.00	60.00
A101.00	372414	10/23/19	31541	DAVID RIVERA	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372416	10/23/19	14834	NATIONAL INSURANCE	01005110000000	305	CONSULT FEE JUL-SEP	0.00	10,000.00

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A101.00	372417	10/23/19	27518	DOWNS KATHRYN MARIE	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
A101.00	372420	10/23/19	31809	ED GRIVNA	01020850302000	530	GLASS-VVMS SHOWCASE	0.00	421.50
A101.00	372421	10/23/19	24575	EDUCATORS BENEFIT C	01005110000000	305	ACT BASE FEE	0.00	100.00
A101.00	372421	10/23/19	24575	EDUCATORS BENEFIT C	01005110000000	305	ACT PARTICIPANT FEE	0.00	317.40
TOTAL CHECK									417.40
A101.00	372422	10/23/19	02155	ELSMORE SWIM SHOP	01021296000664	430	G SWIM CAPS	0.00	507.50
A101.00	372422	10/23/19	02155	ELSMORE SWIM SHOP	01021296000664	430	G SWIM CAP 2 ORDER	0.00	524.50
TOTAL CHECK									1,032.00
A101.00	372423	10/23/19	30341	ERIC ROTH	01021294000663	302	BOYS SOCCER	0.00	60.00
A101.00	372425	10/23/19	02490	FOLLETT SCHOOL SOLU	01020211000000	430	YEAR 1988 PHANTOM T	0.00	725.00
A101.00	372425	10/23/19	02490	FOLLETT SCHOOL SOLU	01020211000000	430	MAKING ADJUSTMENT T	0.00	65.25
A101.00	372425	10/23/19	02490	FOLLETT SCHOOL SOLU	01020211000000	430	MAKING ADJUSTMENT T	0.00	79.75
TOTAL CHECK									870.00
A101.00	372427	10/23/19	22560	INTELLIGERE INC	01005420419000	358	INTERP FOR SP ED ST	0.00	112.50
A101.00	372427	10/23/19	22560	INTELLIGERE INC	01005790000000	358	INTERPRETER FOR GE	0.00	275.00
TOTAL CHECK									387.50
A101.00	372429	10/23/19	31773	GENERAL SPORTS	01021296000657	430	G HOCKEY GLOVES	0.00	1,203.60
A101.00	372430	10/23/19	31789	GILBERTO NIECO-BARR	01021296000663	302	GIRLS SOCCER	0.00	130.00
A101.00	372430	10/23/19	31789	GILBERTO NIECO-BARR	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372430	10/23/19	31789	GILBERTO NIECO-BARR	01021294000663	302	BOYS SOCCER	0.00	65.00
TOTAL CHECK									255.00
A101.00	372431	10/23/19	28531	GOPHER STATE EVENTS	01021294000653	369	CANCELLED XC MEET BO	0.00	120.00
A101.00	372431	10/23/19	28531	GOPHER STATE EVENTS	01021296000653	369	CANCLLD XC MEET GIR	0.00	120.00
TOTAL CHECK									240.00
A101.00	372432	10/23/19	30209	GRAINGER	01005865363000	305	WALL SWITCH LOCK OU	0.00	34.38
A101.00	372433	10/23/19	23443	GRAPHIC EDGE	01019291000263	430	UNITY DAY SHIRTS	0.00	272.92
A101.00	372434	10/23/19	27788	GREATAMERICA FINANC	01008105000000	329	POSTAGE METER-OCT	0.00	184.95
A101.00	372435	10/23/19	00296	GROTH MUSIC COMPANY	01532258000000	430	MUSIC SUPPLIES	0.00	61.94
A101.00	372436	10/23/19	92353	GUIDARELLI JOSEPH B	01021294000654	302	BOYS FOOTBALL	0.00	89.00
A101.00	372437	10/23/19	19983	GURSTEL LAW FIRM PC	01	L215.13	IW-STUART SPRING-07	0.00	305.12
A101.00	372438	10/23/19	99321	HARTWELL JOSHUA	01021294000663	302	BOYS SOCCER	0.00	68.50
A101.00	372438	10/23/19	99321	HARTWELL JOSHUA	01021296000663	302	GIRLS SOCCER	0.00	68.50
TOTAL CHECK									137.00
A101.00	372439	10/23/19	99329	HASSE TYLER JON	01021294000654	302	BOYS FOOTBALL	0.00	89.00

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A101.00	372440	10/23/19	93100	HAUGEN CHRISTOPHER	01021294000654	302	BOYS FOOTBALL	0.00	89.00
A101.00	372441	10/23/19	02356	HAWKINS INC	01020810000815	401	POOL SUPPLIES	0.00	296.67
A101.00	372443	10/23/19	90281	JAH SCHEDULING LLC	01021294000663	302	B VARSITY ASSIGN FE	0.00	156.00
A101.00	372443	10/23/19	90281	JAH SCHEDULING LLC	01021296000663	302	G VARSITY ASSIGN FE	0.00	156.00
TOTAL CHECK									312.00
A101.00	372444	10/23/19	24905	HOUGHTON MIFFLIN HA	01005218388000	430	MATH IN FOCUS MATER	0.00	10,366.53
A101.00	372445	10/23/19	13954	ST CLOUD AREA SCHOO	01005211000000	390	ED SVC STUD C & T	0.00	83.16
A101.00	372446	10/23/19	19749	INDELCO PLASTICS CO	01020810000815	401	POOL SUPPLIES	0.00	22.28
A101.00	372447	10/23/19	20605	INNOVATIVE OFFICE S	01021710000000	401	MAIL SORTER & RISER	0.00	890.92
A101.00	372448	10/23/19	03488	INSPEC INC	01020865383000	305	VVMS REROOFING	0.00	290.00
A101.00	372448	10/23/19	03488	INSPEC INC	01020865383000	305	VVMS REROOFING	0.00	500.00
A101.00	372448	10/23/19	03488	INSPEC INC	01008865383000	305	ECC REROOFING	0.00	985.00
A101.00	372448	10/23/19	03488	INSPEC INC	01019865383000	305	SVMS REROOFING	0.00	1,225.00
A101.00	372448	10/23/19	03488	INSPEC INC	01021865383000	305	EHS REROOFING	0.00	4,105.00
TOTAL CHECK									7,105.00
A101.00	372449	10/23/19	31810	INSTANT PROMOTIONS	01021292000000	430	ALPINE TENT	0.00	2,702.50
A101.00	372450	10/23/19	16513	INSTITUTE FOR ENVIR	01005865352000	305	2019 SEP SAFETY MGM	0.00	1,036.86
A101.00	372450	10/23/19	16513	INSTITUTE FOR ENVIR	01005865358000	305	ECC 2020 ASB REMOVA	0.00	4,450.00
A101.00	372450	10/23/19	16513	INSTITUTE FOR ENVIR	01019865368000	305	2019 WINDOW REPL	0.00	224.00
TOTAL CHECK									5,710.86
A101.00	372451	10/23/19	31808	ISD DISTRICT 622	01005211000000	390	ED SVC STUD C & T	0.00	4,713.93
A101.00	372452	10/23/19	31792	JACOB HOLM	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372453	10/23/19	30183	JACOB MURAWSKI-HARG	01021291000254	302	BOYS DEBATE	0.00	70.00
A101.00	372454	10/23/19	31795	JAMES BROTHERTON	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372455	10/23/19	03715	JERRY'S FOODS	01020211000000	430	ADVISORY	0.00	26.92
A101.00	372456	10/23/19	03720	JERRY'S HARDWARE	01021810000000	350	REPAIR PARTS	0.00	32.32
A101.00	372456	10/23/19	03720	JERRY'S HARDWARE	01021292000000	430	TSCHIDA SUPPLIES	0.00	38.18
A101.00	372456	10/23/19	03720	JERRY'S HARDWARE	01021292000000	430	TSCHIDA SUPPLIES	0.00	72.76
TOTAL CHECK									143.26
A101.00	372457	10/23/19	31171	JESSICA CHAPMAN	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
A101.00	372458	10/23/19	30361	JODY OLERUD	01021296000669	302	GIRLS VOLLEYBALL	0.00	122.00
A101.00	372459	10/23/19	31223	JOSH THUROW	01021294000654	302	BOYS FOOTBALL	0.00	89.00
A101.00	372461	10/23/19	30871	KARA KANZ	01526203000054	430	4TH GR FLEX SP SUPP	0.00	229.48

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A101.00	372463	10/23/19	31790	KENDREW CHEN	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
A101.00	372463	10/23/19	31790	KENDREW CHEN	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
A101.00	372463	10/23/19	31790	KENDREW CHEN	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
TOTAL CHECK									210.00
A101.00	372464	10/23/19	90887	KILEN KIP R	01021294000663	302	BOYS SOCCER	0.00	69.00
A101.00	372464	10/23/19	90887	KILEN KIP R	01021296000663	302	GIRLS SOCCER	0.00	69.00
TOTAL CHECK									138.00
A101.00	372465	10/23/19	30116	KOCH W. JOSEPH III	01021294000663	302	BOYS SOCCER	0.00	137.00
A101.00	372466	10/23/19	93102	LANZI BOB R	01021296000669	302	GIRLS VOLLEYBALL	0.00	122.00
A101.00	372467	10/23/19	31798	LAWRENCE BARTHEL	01021291000254	302	NA MTDA JAMBOREE	0.00	70.00
A101.00	372467	10/23/19	31798	LAWRENCE BARTHEL	01021291000254	302	NA MDTA JAMBOREE	0.00	70.00
TOTAL CHECK									140.00
A101.00	372468	10/23/19	31802	LAWRENCE KALLIN	01021296000669	302	GIRLS VOLLEYBALL	0.00	122.00
A101.00	372469	10/23/19	31677	LDA MINNESOTA	01005211313000	898	TUTOR-JASMINE OLSON	0.00	120.00
A101.00	372469	10/23/19	31677	LDA MINNESOTA	01005211313000	898	TUTOR-LYDIA OLSON	0.00	120.00
TOTAL CHECK									240.00
A101.00	372470	10/23/19	30228	LEAH SUMMERS-MILNE	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00
A101.00	372472	10/23/19	93135	LOVAS MICHAEL J.	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372473	10/23/19	30326	M.I.S.T.	01005940000000	340	EX PROP-ADD VAL VVM	0.00	7,920.00
A101.00	372475	10/23/19	31794	MARCUS STROMBERG	01021296000664	302	GIRLS SWIM & DIVE	0.00	75.00
A101.00	372476	10/23/19	31793	MARK NEWMAN	01021296000669	302	GIRLS VOLLEYBALL	0.00	122.00
A101.00	372477	10/23/19	31796	MARKO STOJMENOVIC	01021294000663	302	BOYS SOCCER	0.00	60.00
A101.00	372478	10/23/19	14980	MASBO	01005420419640	366	19-20 DUES-K MCGUIR	0.00	110.00
A101.00	372478	10/23/19	14980	MASBO	01005420419640	366	19-20 DUES-J TOOP	0.00	110.00
TOTAL CHECK									220.00
A101.00	372479	10/23/19	30659	MATTHEW DORNFELD	01021294000654	302	BOYS FOOTBALL	0.00	89.00
A101.00	372480	10/23/19	18130	MCKESSON MEDICAL SU	01019211000000	430	HEALTH OFFICE SUPPL	0.00	76.87
A101.00	372481	10/23/19	04595	MESPA	01527050000000	820	MEMBER DUES LISA M	0.00	924.00
A101.00	372482	10/23/19	24523	MESSERLI & KRAMER P	01	L215.08	IW-STEVEN KETTER-05	0.00	328.76
A101.00	372483	10/23/19	18737	METRO SALES INC	01021292000000	305	MNTHLY COPIER RENTA	0.00	98.00
A101.00	372483	10/23/19	18737	METRO SALES INC	01021292000000	305	COPIER REPLACEMENT	0.00	35.54
TOTAL CHECK									133.54

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372484	10/23/19	30280	MIKE STOKFISZ	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372484	10/23/19	30280	MIKE STOKFISZ	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372484	10/23/19	30280	MIKE STOKFISZ	01021294000663	302	BOYS SOCCER	0.00	60.00
TOTAL CHECK									180.00
A101.00	372485	10/23/19	31646	MINDWARE	01526203000539	430	#GMC29 SPACE ESCAPE	0.00	19.95
A101.00	372485	10/23/19	31646	MINDWARE	01526203000539	430	#GMC30 SKY MAGIC	0.00	24.95
A101.00	372485	10/23/19	31646	MINDWARE	01526203000539	430	#13777807 SQUIGZ ST	0.00	24.95
A101.00	372485	10/23/19	31646	MINDWARE	01526203000539	430	ESTIMATED SHIPPING/	0.00	3.99
A101.00	372485	10/23/19	31646	MINDWARE	01526203000539	430	#GMC7 DINOSAUR ESCA	0.00	17.95
A101.00	372485	10/23/19	31646	MINDWARE	01526203000539	430	#13813280 GNOMES AT	0.00	31.95
TOTAL CHECK									123.74
A101.00	372486	10/23/19	23544	MINNESOTA BOARD OF	01528050000000	820	LIC RENEW PRINCIPAL	0.00	75.00
A101.00	372487	10/23/19	04863	MINNESOTA HISTORICA	01529203000240	305	FIELD TRIP-MUSEUM	0.00	656.00
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005105000000	401	USAGE 9/3-10/2 HR	0.00	247.90
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005412419000	401	USAGE 9/3-10/2 EC E	0.00	304.04
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005105000000	401	USAGE 9/3-10/2 BUS	0.00	329.36
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01020211000000	305	USAGE 9/3-10/2 VVMS	0.00	336.15
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01533203000000	430	USAGE 9/3-10/2 ND	0.00	386.29
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01526050000000	401	USAGE 9/3-10/2 CD	0.00	846.66
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005420419000	401	USAGE 9/3-10/2 ST S	0.00	161.32
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005640316000	401	USAGE 9/3-10/2 T &	0.00	165.17
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005810000000	401	USAGE 9/3-10/2 CUST	0.00	15.28
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01533050000000	401	USAGE 9/3-10/2 ND	0.00	22.80
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005020000000	401	USAGE 9/3-10/2 SUPE	0.00	3.45
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01021294000654	430	USAGE 9/3-10/2 TEAM	0.00	5.05
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	01005810000000	401	USAGE 9/3-10/2 B &	0.00	45.82
TOTAL CHECK									2,869.29
A101.00	372490	10/23/19	21406	MINNESOTA SCHOOL EM	01	L215.08	UNION DUES W/H	0.00	1,288.42
A101.00	372491	10/23/19	23265	MINNESOTA STATE HIG	01021291000291	305	MATH TEAM ENTRY FEE	0.00	600.00
A101.00	372492	10/23/19	22941	MINNETESOL	01005205417000	366	13 REGISTRATIONS	0.00	2,261.00
A101.00	372493	10/23/19	30212	MINNETONKA SENIOR P	01021294000664	369	B SWIM AND DIVE FEE	0.00	175.00
A101.00	372494	10/23/19	31180	MNSOTA MIDDLE LEVEL	01020291000252	430	ORCHESTRA REGISTRN	0.00	150.00
A101.00	372495	10/23/19	27950	MORBEN BRYAN	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372496	10/23/19	05130	NASCO	01020260000000	430	- LS 01628	0.00	90.00
A101.00	372497	10/23/19	05145	NATIONAL GEOGRAPHIC	01529203000000	460	NAT GEO MAGAZINES	0.00	156.75
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01	L215.40	VOL AD&D EMP W/H	0.00	3,011.80
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01	L215.40	VOL AD&D EMP W/H	0.00	3,228.99
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01005203797000	291	COBRA/RETIREE	0.00	4,219.83
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01005203797000	291	COBRA/RETIREE	0.00	7,263.07

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01	L215.30	LTD DISTRICT W/H	0.00	13,396.02
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01	L215.30	CURR EMP LIFE/AD&D	0.00	14,265.15
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01	L215.30	LTD DISTRICT W/H	0.00	14,769.37
A101.00	372498	10/23/19	27482	NATIONAL INSURANCE	01	L215.30	CURR EMP LIFE/AD&D	0.00	14,856.01
TOTAL CHECK									75,010.24
A101.00	372500	10/23/19	14573	NWEA -- NORTHWEST E	01005218388000	366	4 REGISTRATIONS	0.00	400.00
A101.00	372502	10/23/19	28043	OLANDA OSCAR	01021294000663	302	BOYS SOCCER	0.00	68.50
A101.00	372502	10/23/19	28043	OLANDA OSCAR	01021296000663	302	GIRLS SOCCER	0.00	68.50
TOTAL CHECK									137.00
A101.00	372503	10/23/19	31779	PATRICIA ANN GREENE	01005640316000	305	K-5 BENCHMK ASSESSM	0.00	1,400.00
A101.00	372503	10/23/19	31779	PATRICIA ANN GREENE	01005640316000	305	MILEAGE	0.00	14.00
TOTAL CHECK									1,414.00
A101.00	372504	10/23/19	30021	PERFORMANT NATIONAL	01	L215.13	IW-D BUSBY-1711	0.00	279.05
A101.00	372505	10/23/19	15331	PRAIRIE ELECTRIC CO	01020211302000	530	ELECTRICAL INSTALL	0.00	709.00
A101.00	372505	10/23/19	15331	PRAIRIE ELECTRIC CO	01021292000000	305	HUDL CONDUIT INSTAL	0.00	230.00
TOTAL CHECK									939.00
A101.00	372506	10/23/19	05932	PRO-ED	01019420740000	433	#14806 - TGMD-3 EXA	0.00	90.00
A101.00	372506	10/23/19	05932	PRO-ED	01019420740000	433	#14807 - TGMD-3 EXA	0.00	60.00
A101.00	372506	10/23/19	05932	PRO-ED	01019420740000	433	ESTIMATED SHIPPING/	0.00	15.00
TOTAL CHECK									165.00
A101.00	372507	10/23/19	93425	RAMIC ALMIN	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372508	10/23/19	28697	RANADE PIYUSH	01021294000654	302	BOYS FOOTBALL	0.00	79.00
A101.00	372508	10/23/19	28697	RANADE PIYUSH	01021294000654	302	BOYS FOOTBALL	0.00	89.00
TOTAL CHECK									168.00
A101.00	372509	10/23/19	11873	RATWIK ROSZAK & MAL	01005110000000	307	LEGAL SVC/CONSTRUCT	0.00	352.00
A101.00	372510	10/23/19	31787	REENGINEERED INC	01020865384000	305	AQUATIC CONSULT-VVM	0.00	875.00
A101.00	372511	10/23/19	31129	RELATE COUNSELING C	01005400000000	394	CHEM H SUPPORT SVCS	0.00	2,880.00
A101.00	372512	10/23/19	11526	RICOH USA INC	01005850302000	370	MONTHLY 10/26-11/25	0.00	2,387.06
A101.00	372512	10/23/19	11526	RICOH USA INC	01005850302000	370	MAINTENANCE IMAGES	0.00	2,836.41
TOTAL CHECK									5,223.47
A101.00	372513	10/23/19	29022	RISDALL PAUL	01021294000663	302	BOYS SOCCER	0.00	68.50
A101.00	372513	10/23/19	29022	RISDALL PAUL	01021296000663	302	GIRLS SOCCER	0.00	68.50
TOTAL CHECK									137.00
A101.00	372514	10/23/19	10684	ROBERT B HILL CO	01021810000000	350	WATER SOFTENER SALT	0.00	335.40
A101.00	372515	10/23/19	30197	RONALD SCOTT HOFSTE	01021296000663	302	GIRLS SOCCER	0.00	60.00
A101.00	372515	10/23/19	30197	RONALD SCOTT HOFSTE	01021294000663	302	BOYS SOCCER	0.00	60.00
TOTAL CHECK									120.00

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
A101.00	372516	10/23/19	26674	RUSSELL SECURITY RE	01021810000000	350	LOCK PARTS AND KEYS	0.00	140.00	
A101.00	372516	10/23/19	26674	RUSSELL SECURITY RE	01021810000000	350	DOOR/LOCK REPAIR	0.00	174.35	
TOTAL CHECK									0.00	314.35
A101.00	372517	10/23/19	14517	SAGE PUBLICATIONS I	01005218388000	366	GIFTED CHILD TODAY	0.00	64.00	
A101.00	372518	10/23/19	31805	SAINT AGNES	01021294000670	430	WRESTLING FEE	0.00	150.00	
A101.00	372519	10/23/19	31806	SAMSAM DOON	01019211000240	369	FIELD TRIP REFUND	0.00	50.00	
A101.00	372520	10/23/19	28765	SAMUEL HOSKA	01021291000254	302	GIRLS/BOYS DEBATE	0.00	140.00	
A101.00	372521	10/23/19	31169	SARAH ALLIS	01021291000254	302	COED DEBATE	0.00	70.00	
A101.00	372521	10/23/19	31169	SARAH ALLIS	01021291000254	302	COED DEBATE	0.00	70.00	
A101.00	372521	10/23/19	31169	SARAH ALLIS	01021291000254	302	COED DEBATE	0.00	70.00	
TOTAL CHECK									0.00	210.00
A101.00	372522	10/23/19	90986	SCHILLER THOMAS M	01021294000654	302	BOYS FOOTBALL	0.00	89.00	
A101.00	372523	10/23/19	06400	SCHMITT MUSIC	01020258000250	430	MUSIC BOOKS	0.00	27.57	
A101.00	372524	10/23/19	14679	SCHOLASTIC INC	01529203000000	430	SUPER SCIENCE SUBSC	0.00	238.93	
A101.00	372525	10/23/19	06922	SCHOOL SERVICE EMPL	01	L215.08	UNION DUES W/H	0.00	3,105.35	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	361421 PAINT ACRYUL	0.00	16.62	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	086644 PAINT PUMP	0.00	19.40	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	001251 PAINT WATERC	0.00	5.65	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	PAINT WATERCOLOR PR	0.00	5.65	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	399005 SOFT-KUT PRI	0.00	21.63	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	PAINT TEMPERA HB SA	0.00	11.60	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	085250 PAPER NEWSPR	0.00	18.15	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	087812 DRAWING PAPE	0.00	11.95	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	000783 ERASER PINK	0.00	6.08	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	406931 POSTER STRIP	0.00	2.53	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	1587144 MODELING CL	0.00	45.04	
A101.00	372526	10/23/19	09066	SCHOOL SPECIALTY IN	01019212000000	430	143270 CONSTRUCTION	0.00	19.43	
TOTAL CHECK									0.00	183.73
A101.00	372527	10/23/19	31782	SCHOOLHOUSE TUTORIN	01005420740000	305	6 HR WJ IV ACHIEV T	0.00	1,000.00	
A101.00	372528	10/23/19	31791	SEAN HOGAN	01021296000669	302	GIRLS VOLLEYBALL	0.00	122.00	
A101.00	372529	10/23/19	31781	SHANNON CASE	01020291000264	430	YEARBOOK REFUND	0.00	40.00	
A101.00	372530	10/23/19	28694	SHOFNER BARBARA	01021291000254	302	GIRLS/BOYS DEBATE	0.00	70.00	
A101.00	372531	10/23/19	31799	SIEWIN WIAGBE	01021296000663	302	GIRLS SOCCER	0.00	60.00	
A101.00	372532	10/23/19	30748	SIMPLE CPR, LLC	01005420740000	305	CPR CLASS FOR STAFF	0.00	185.00	

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
A101.00	372533	10/23/19	31431	SPECIALIZED EDUCATI	01005420740000	305	CRISIS INTERVENT CO	0.00	2,125.00	
A101.00	372534	10/23/19	08656	SPS COMPANIES INC	01528850302000	530	COUNTRYSIDE CAPITAL	0.00	830.66	
A101.00	372534	10/23/19	08656	SPS COMPANIES INC	01528850302000	530	CREDIT MEMO	0.00	-86.48	
A101.00	372534	10/23/19	08656	SPS COMPANIES INC	01008810000000	350	ECC-CONCESSIONS	0.00	20.82	
A101.00	372534	10/23/19	08656	SPS COMPANIES INC	01528850302000	530	COUNTRYSIDE CAPITAL	0.00	223.43	
TOTAL CHECK									0.00	988.43
A101.00	372535	10/23/19	20378	ST PAUL PUBLIC SCHO	01005211000000	390	FY19-C&T T MURPHY	0.00	40.30	
A101.00	372535	10/23/19	20378	ST PAUL PUBLIC SCHO	01005211000000	390	FY19-C&T R STEWART	0.00	509.04	
A101.00	372535	10/23/19	20378	ST PAUL PUBLIC SCHO	01005211000000	390	FY19-C&T J OLSON	0.00	725.40	
TOTAL CHECK									0.00	1,274.74
A101.00	372536	10/23/19	27288	ST PAUL STAMP WORKS	01005105000000	401	TITLE PLATE WALL HO	0.00	8.15	
A101.00	372536	10/23/19	27288	ST PAUL STAMP WORKS	01005105000000	401	3/4"W X 10" L NAME	0.00	10.10	
TOTAL CHECK									0.00	18.25
A101.00	372537	10/23/19	30918	VERBATIM SOLUTIONS	01005010000000	401	STRATPLAN DOCUMENTS	0.00	1,180.00	
A101.00	372538	10/23/19	31762	SYDNEY WEINANDT	01021296000663	302	GIRLS SOCCER	0.00	60.00	
A101.00	372539	10/23/19	10603	THREE RIVERS PARK D	01529203000240	305	RICHARDSON NAT CTR	0.00	844.80	
A101.00	372541	10/23/19	31804	TOM TERWILLIGER	01021294000657	430	BKGRND CHECK REIMB	0.00	15.00	
A101.00	372542	10/23/19	31780	TONG MIAO	01020291000264	430	YEARBOOK REFUND	0.00	40.00	
A101.00	372543	10/23/19	31803	TRENT WENDLER	01021296000663	302	GIRLS SOCCER	0.00	60.00	
A101.00	372544	10/23/19	22731	TRUGREEN PROCESSING	01005810000000	305	SERVICE-9/28/19 DW	0.00	5,656.08	
A101.00	372545	10/23/19	30140	TYLER DOWNS	01021294000663	302	BOYS SOCCER	0.00	75.00	
A101.00	372545	10/23/19	30140	TYLER DOWNS	01021294000654	302	BOYS FOOTBALL	0.00	89.00	
TOTAL CHECK									0.00	164.00
A101.00	372546	10/23/19	26510	UNIVERSAL ATHLETIC	01021294000654	430	WATER BOTTLES	0.00	120.00	
A101.00	372548	10/23/19	15147	VERSATILE VEHICLES	01021292000000	305	GOLF CART REPAIR	0.00	564.75	
A101.00	372549	10/23/19	31784	WATERTEK	01529810000000	350	REPAIR-HL	0.00	78.00	
A101.00	372549	10/23/19	31784	WATERTEK	01526810000000	350	REPAIR-CD	0.00	365.49	
A101.00	372549	10/23/19	31784	WATERTEK	01528810000000	350	REPAIR-CS	0.00	365.49	
A101.00	372549	10/23/19	31784	WATERTEK	01019810000000	350	REPAIR-SVMS	0.00	365.49	
A101.00	372549	10/23/19	31784	WATERTEK	01527810000000	350	REPAIR-CN	0.00	365.49	
A101.00	372549	10/23/19	31784	WATERTEK	01008810000000	350	REPAIR-ECC	0.00	475.34	
A101.00	372549	10/23/19	31784	WATERTEK	01020810000000	350	REPAIR-VVMS	0.00	538.50	
A101.00	372549	10/23/19	31784	WATERTEK	01532810000000	350	REPAIR-CV	0.00	78.00	
TOTAL CHECK									0.00	2,631.80
A101.00	372551	10/23/19	99495	WILSON JOHN J	01021294000654	302	BOYS FOOTBALL	0.00	89.00	
A101.00	372552	10/23/19	24336	WINSOR LEARNING INC	01527203000051	430	SKU 520-4650 LETTER	0.00	196.00	

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372552	10/23/19	24336	WINSOR LEARNING INC	01527203000051	430	SKU 230-4200 SOUND	0.00	54.00
A101.00	372552	10/23/19	24336	WINSOR LEARNING INC	01527203000051	430	ESTIMATED SHIPPING/	0.00	25.00
A101.00	372552	10/23/19	24336	WINSOR LEARNING INC	01005203302000	460	SONDAY SYSTEM ESSEN	0.00	10,890.00
TOTAL CHECK									11,165.00
A101.00	372553	10/23/19	05410	XCEL ENERGY	01019810000000	330	SOUTH VIEW	0.00	9,558.94
A101.00	372554	10/23/19	30171	XCEL ENERGY CENTER	01021292000297	305	BOYS AA HOCKEY TIX	0.00	2,573.00
A101.00	372555	10/23/19	31192	YOUTH HOCKEY HUB	01021294000657	369	B HOCKEY ENTRY FEE	0.00	1,195.00
A101.00	372556	10/23/19	31748	ZORO TOOLS INC	01019211302000	530	G1082794 24" X 24"	0.00	4,501.87
A101.00	372557	10/24/19	25220	HENNEPIN COUNTY TRE	01005850302000	896	CN PROPERTY TAX	0.00	1,311.06
A101.00	372557	10/24/19	25220	HENNEPIN COUNTY TRE	01005850302000	896	CS PROPERTY TAX	0.00	4,466.29
TOTAL CHECK									5,777.35
A101.00	372558	10/30/19	26840	ACME TOOLS	01005850302000	530	DW MAINT CAPITAL	0.00	1,396.83
A101.00	372559	10/30/19	21968	ALL STRINGS ATTACHE	01021258000252	350	CELLO REPAIR, ASA	0.00	240.00
A101.00	372560	10/30/19	28258	AMERICAN MAILING MA	01005110000000	401	INK CTRDGE & SEAL S	0.00	297.37
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	SPRING	0.00	310.12
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	GASKET	0.00	341.65
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	INJECTOR, CORE	0.00	3,009.72
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	KT INJTR,KIT,INJTR,	0.00	2,747.64
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	HPB ASSE REMAN, COR	0.00	3,185.85
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	HOSE	0.00	73.88
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	ADAPTER, CLAMP	0.00	204.94
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	CORE CREDIT	0.00	-900.00
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	PLUG	0.00	3.30
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	HEATER	0.00	78.06
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	HINGE CENTER ENT	0.00	83.09
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	HINGE CENTER ENT	0.00	83.09
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	GAUGE,FUEL SENDER	0.00	148.56
A101.00	372561	10/30/19	00500	ASTLEFORD INTERNATI	01009760720000	402	CORE CREDIT	0.00	-1,000.00
TOTAL CHECK									8,369.90
A101.00	372562	10/30/19	05628	AUTO PLUS/UNI-SELEC	01009760720000	402	W/S ADHESIVE	0.00	26.58
A101.00	372562	10/30/19	05628	AUTO PLUS/UNI-SELEC	01009760720000	402	70 PC GREASE FIT	0.00	8.88
TOTAL CHECK									35.46
A101.00	372563	10/30/19	14618	MCKONE JOHN W	01021258000251	350	PIANO TUNING-YAMAHA	0.00	130.00
A101.00	372564	10/30/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	BOWLING FT VV 1/6/2	0.00	157.22
A101.00	372564	10/30/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	BOWLING FT VV 12/17	0.00	157.22
A101.00	372564	10/30/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	BOWLING FT VV 12/9/	0.00	157.22
A101.00	372564	10/30/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	BOWLING FT VV 11/18	0.00	157.22
A101.00	372564	10/30/19	19025	BOWLERO-EDEN PRAIRI	01020211000240	305	BOWLING FT VV 11/26	0.00	157.22
TOTAL CHECK									786.10

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A101.00	372565	10/30/19	28129	BRAUN INTERTEC CORP	01005810000000	305	STEEL REVIEW INSP E	0.00	403.50
A101.00	372566	10/30/19	30545	FLICEK WELDING	01019865383000	305	INTERIOR HANDRAIL-S	0.00	1,500.00
A101.00	372567	10/30/19	15056	CENTERPOINT ENERGY	01532810000000	440	CREEK VALLEY	0.00	455.22
A101.00	372567	10/30/19	15056	CENTERPOINT ENERGY	01527810000000	440	CORNELIA	0.00	662.91
A101.00	372567	10/30/19	15056	CENTERPOINT ENERGY	01529810000000	440	HIGHLANDS	0.00	880.75
TOTAL CHECK								0.00	1,998.88
A101.00	372568	10/30/19	16205	CHILDREN'S THEATRE	01528203000240	305	CHILDREN'S THEATER	0.00	810.00
A101.00	372569	10/30/19	30635	CINTAS	01009760720000	305	WEEKLY SERVICE	0.00	49.27
A101.00	372569	10/30/19	30635	CINTAS	01009760720000	305	WEEKLY SERVICE	0.00	49.27
A101.00	372569	10/30/19	30635	CINTAS	01009760720000	305	WEEKLY SERVICE	0.00	49.27
A101.00	372569	10/30/19	30635	CINTAS	01009760720000	305	WEEKLY SERVICE	0.00	49.27
A101.00	372569	10/30/19	30635	CINTAS	01009760720000	305	WEEKLY SERVICE	0.00	49.27
TOTAL CHECK								0.00	246.35
A101.00	372570	10/30/19	31769	COLLABORATIVE STUDE	01009760728000	360	HOMELESS TRANSPORT	0.00	5,994.28
A101.00	372570	10/30/19	31769	COLLABORATIVE STUDE	01009760723000	360	SPED TRANSPORTATION	0.00	6,737.31
TOTAL CHECK								0.00	12,731.59
A101.00	372571	10/30/19	22261	COLLEGE BOUND	01021710000000	401	COLLEGE BOUND SUBSC	0.00	99.00
A101.00	372572	10/30/19	26773	COMBINED INSURANCE	01	L215.25	EMPLOYEE WITHHOLDIN	0.00	3,092.02
A101.00	372573	10/30/19	30964	CORINNA HAMEL	01021790000790	370	REIMB PKG FEE R LAU	0.00	300.00
A101.00	372574	10/30/19	01488	ST PAUL STAMP WORKS	01005105000000	401	1 1/4" W X 10"L TIT	0.00	11.75
A101.00	372574	10/30/19	01488	ST PAUL STAMP WORKS	01005105000000	401	3/4"W X 10"L NAME P	0.00	10.10
A101.00	372574	10/30/19	01488	ST PAUL STAMP WORKS	01005105000000	401	ESTIMATED SHIPPING/	0.00	4.45
TOTAL CHECK								0.00	26.30
A101.00	372575	10/30/19	31528	CORNWELL- MATTHEW T	01009760720000	350	M12 FUEL RIGHT ANGL	0.00	219.95
A101.00	372576	10/30/19	31816	COUSIN'S CONCERT AT	01021258000252	430	DRESS-CONCERT	0.00	75.00
A101.00	372578	10/30/19	21013	SHRED RIGHT	01021211000000	401	SHREDDING 10/11/19	0.00	56.16
A101.00	372580	10/30/19	12171	ECKROTH MUSIC	01021258000250	430	BAND SUPPLIES	0.00	493.20
A101.00	372581	10/30/19	24640	ENVIROBATE	01005865358000	305	PMT 3 ECC RR FINAL	0.00	1,614.15
A101.00	372582	10/30/19	30636	ESCREEN, INC.	01009760720000	404	DRUG TESTING	0.00	215.00
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	HARNESS ASSEMBLIES	0.00	93.90
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	SPLASH WINTER BLADE	0.00	41.10
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	SUPER DUTY BRAKE PA	0.00	64.63
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	HARNESS ASSEMBLIES	0.00	187.80
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	DEL31-900CT	0.00	291.04
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	STANDARD HOLOGEN CA	0.00	17.00
A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	(5) ACP PF-48E	0.00	18.20

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A101.00	372583	10/30/19	28966	FACTORY MOTOR PARTS	01009760720000	402	TRR TP3400-1P6	0.00	4.23
TOTAL CHECK									717.90
A101.00	372584	10/30/19	02354	FEDEX	01009760720000	305	MAILING	0.00	9.34
A101.00	372585	10/30/19	25849	SHRED-IT USA	01020211000000	305	SHREDDING	0.00	53.52
A101.00	372586	10/30/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	ITEM#B0051 BIURET T	0.00	13.59
A101.00	372586	10/30/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	ITEM#AP6399 SPOT PL	0.00	25.79
A101.00	372586	10/30/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	ITEM#AP7061	0.00	45.32
A101.00	372586	10/30/19	02476	FLINN SCIENTIFIC IN	01021260000000	430	ITEM#FB1739	0.00	12.15
TOTAL CHECK									96.85
A101.00	372587	10/30/19	28704	FLYNN MIDWEST LP	01021865383000	520	ROOFING EHS	0.00	48,336.50
A101.00	372588	10/30/19	10944	FREESTYLE PHOTOGRAP	01021211302000	530	ESTIMATED SHIPPING/	0.00	171.50
A101.00	372588	10/30/19	10944	FREESTYLE PHOTOGRAP	01021211302000	530	ESELER 67XLC CONDEN	0.00	1,949.98
A101.00	372588	10/30/19	10944	FREESTYLE PHOTOGRAP	01021211302000	530	BESELER 35MM GLASSL	0.00	350.97
A101.00	372588	10/30/19	10944	FREESTYLE PHOTOGRAP	01021211302000	530	BESELER PRINTMAKER	0.00	549.98
A101.00	372588	10/30/19	10944	FREESTYLE PHOTOGRAP	01021211302000	530	TIME-O-LITE ENLARGI	0.00	499.96
TOTAL CHECK									3,522.39
A101.00	372590	10/30/19	27678	GLOBAL INDUSTRIAL	01005420419000	401	SANDUSKY MOBILE STO	0.00	2,124.00
A101.00	372590	10/30/19	27678	GLOBAL INDUSTRIAL	01005420419000	401	ESTIMATED SHIPPING/	0.00	169.26
TOTAL CHECK									2,293.26
A101.00	372591	10/30/19	02825	GOPHER/PLAY WITH A	01528240000000	430	PE SUPPLIES	0.00	200.00
A101.00	372591	10/30/19	02825	GOPHER/PLAY WITH A	01528203000093	430	PE SUPPLIES	0.00	200.00
A101.00	372591	10/30/19	02825	GOPHER/PLAY WITH A	01528203000096	433	PE SUPPLIES	0.00	322.45
TOTAL CHECK									722.45
A101.00	372592	10/30/19	09346	GRAINGER	01009760720000	350	HEADGEAR	0.00	26.80
A101.00	372592	10/30/19	09346	GRAINGER	01009760720000	350	TIE DOWN STRAP	0.00	124.76
TOTAL CHECK									151.56
A101.00	372593	10/30/19	30209	GRAINGER	01020810000000	350	VVMS-KS	0.00	11.64
A101.00	372593	10/30/19	30209	GRAINGER	01020810000815	401	POOL REPAIR	0.00	316.76
A101.00	372593	10/30/19	30209	GRAINGER	01005865363000	305	H/S-MK RESPIRATOR	0.00	13.08
A101.00	372593	10/30/19	30209	GRAINGER	01529810000000	350	REPAIR	0.00	15.56
A101.00	372593	10/30/19	30209	GRAINGER	01020810000000	350	VVMS-TIM RODEN	0.00	24.43
A101.00	372593	10/30/19	30209	GRAINGER	01019810000000	350	SVMS-COREY MONTGOME	0.00	143.34
A101.00	372593	10/30/19	30209	GRAINGER	01020810000000	350	BUILDING REPAIR	0.00	156.09
TOTAL CHECK									680.90
A101.00	372594	10/30/19	00296	GROTH MUSIC COMPANY	01021258000250	430	BAND SUPPLIES	0.00	10.99
A101.00	372594	10/30/19	00296	GROTH MUSIC COMPANY	01021258000250	350	BAND REPAIR	0.00	40.00
A101.00	372594	10/30/19	00296	GROTH MUSIC COMPANY	01021258000251	430	CHOIR MUSIC	0.00	80.00
TOTAL CHECK									130.99
A101.00	372596	10/30/19	00915	HEINEMANN	01528203000000	460	(7) A TEACHERS GUID	0.00	385.07
A101.00	372596	10/30/19	00915	HEINEMANN	01527203000000	430	SKU E06184 THE INT	0.00	358.00
A101.00	372596	10/30/19	00915	HEINEMANN	01527203000000	430	ESTIMATED SHIPPING/	0.00	35.80

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TOTAL CHECK								0.00	778.87
A101.00	372597	10/30/19	17090	HISTORY COMES TO LI	01528203000240	305	DEP HSTRY CMES TO L	0.00	337.50
A101.00	372599	10/30/19	03263	HOGLUND BUS AND TRU	01009760720000	402	HEATER	0.00	260.19
A101.00	372599	10/30/19	03263	HOGLUND BUS AND TRU	01009760720000	402	TREAD STEP, WEAR-PI	0.00	570.06
A101.00	372599	10/30/19	03263	HOGLUND BUS AND TRU	01009760720000	402	COVER	0.00	141.29
TOTAL CHECK								0.00	971.54
A101.00	372600	10/30/19	31818	INDEPENDENT SCHOOL	01021211000000	366	COGNITIVE COACH TRA	0.00	275.00
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	01008850302000	530	CHAIRS (HR)	0.00	1,036.80
A101.00	372602	10/30/19	22302	INTEREUM INC	01021211302000	530	CASTER RECEPTACLE	0.00	36.19
A101.00	372603	10/30/19	20880	IXL LEARNING	01532203000000	430	IXL SCIENCE SITE LI	0.00	647.00
A101.00	372604	10/30/19	31072	JEFFREY SEEGER	01021294000663	302	BOYS SOCCER	0.00	70.00
A101.00	372604	10/30/19	31072	JEFFREY SEEGER	01021296000663	302	GIRLS SOCCER	0.00	70.00
TOTAL CHECK								0.00	140.00
A101.00	372605	10/30/19	03715	JERRY'S FOODS	01020250000000	430	FACS	0.00	23.91
A101.00	372605	10/30/19	03715	JERRY'S FOODS	01020250000000	430	FACS	0.00	55.43
A101.00	372605	10/30/19	03715	JERRY'S FOODS	01021291000256	430	THEATER SUPPLIES	0.00	248.56
TOTAL CHECK								0.00	327.90
A101.00	372606	10/30/19	03720	JERRY'S HARDWARE	01021291000256	430	THEATER SUPPLIES	0.00	11.98
A101.00	372606	10/30/19	03720	JERRY'S HARDWARE	01020810000810	401	CUSTODIAL SUPPLIES	0.00	-4.00
A101.00	372606	10/30/19	03720	JERRY'S HARDWARE	01021291000256	430	THEATER SUPPLIES	0.00	3.78
A101.00	372606	10/30/19	03720	JERRY'S HARDWARE	01020810000810	401	CUSTODIAL SUPPLIES	0.00	5.59
TOTAL CHECK								0.00	17.35
A101.00	372607	10/30/19	16419	JOSTENS INC	01021211000450	305	DIPLOMA ORDER	0.00	21.09
A101.00	372608	10/30/19	31814	JULIE JAMES	01021790000790	370	REIMB PKG FEE-M JAM	0.00	300.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	339.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	359.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	903.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	95.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	100.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	142.50
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	165.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	175.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	10.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	50.94
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	54.90
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	75.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	85.00
A101.00	372609	10/30/19	09728	JW PEPPER & SON INC	01021258000250	430	BAND SUPPLIES	0.00	86.00
TOTAL CHECK								0.00	2,640.34

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372610	10/30/19	20559	KATH FUEL OIL SERVI	01009760720000	441	FUEL	0.00	16,098.00
A101.00	372612	10/30/19	31765	KELLY SERVICES, INC	01005110000000	305	OCT CONSULT SERVICE	0.00	1,082.97
A101.00	372612	10/30/19	31765	KELLY SERVICES, INC	01005110000000	305	OCT CONSULT SERVICE	0.00	1,604.40
TOTAL CHECK									2,687.37
A101.00	372613	10/30/19	24322	KEYSTONE	01009760720000	402	HARDENER, PRIMER	0.00	295.25
A101.00	372615	10/30/19	31812	KRISTINE CHORSKE	01021211000000	460	REIMB TEXTBOOK	0.00	100.00
A101.00	372616	10/30/19	16127	KULLY SUPPLY INC	01527810000000	350	SENSOR REPAIR PARTS	0.00	273.12
A101.00	372617	10/30/19	21327	LANGUAGE LINE SERVI	01005810000000	320	LANG LINE TRANSL SV	0.00	3,066.21
A101.00	372620	10/30/19	17682	MALLOY MONTAGUE KAR	01005110000000	305	PROF SVCS THRU 9/30	0.00	7,000.00
A101.00	372621	10/30/19	31088	MATSON HOLDING, INC	01009760720000	350	TOOLS	0.00	947.50
A101.00	372621	10/30/19	31088	MATSON HOLDING, INC	01009760720000	350	TOOLS	0.00	66.99
TOTAL CHECK									1,014.49
A101.00	372623	10/30/19	30024	MENARDS - EDEN PRAI	01021291000256	430	THEATER SUPPLIES	0.00	120.85
A101.00	372623	10/30/19	30024	MENARDS - EDEN PRAI	01021291000256	430	THEATER SUPPLIES	0.00	215.63
A101.00	372623	10/30/19	30024	MENARDS - EDEN PRAI	01020810000810	401	CUSTODIAL SUPPL CR	0.00	-7.98
A101.00	372623	10/30/19	30024	MENARDS - EDEN PRAI	01020810000810	401	CUSTODIAL SUPPLIES	0.00	7.98
A101.00	372623	10/30/19	30024	MENARDS - EDEN PRAI	01020810000810	401	CUSTODIAL SUPPLIES	0.00	25.16
A101.00	372623	10/30/19	30024	MENARDS - EDEN PRAI	01020810000810	401	CUSTODIAL SUPPLIES	0.00	47.48
TOTAL CHECK									409.12
A101.00	372624	10/30/19	20037	METRO ELEVATOR INC	01005810000000	305	REGULAR DW SERVICE	0.00	1,097.00
A101.00	372625	10/30/19	15181	METRO WATER CONDITI	01020810000810	401	CUSTODIAL SUPPLIES	0.00	581.50
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	SOUND OFF	0.00	333.36
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	BRAKE PADS	0.00	419.94
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	IC WINDOW LATCH KIT	0.00	89.97
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	HEIGHT CONTROL VALV	0.00	101.68
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	MAXXIMA ROUND BACKU	0.00	154.12
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	10-M-CB68	0.00	163.96
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	DASH LIGHT BULB	0.00	55.50
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	PIPE HANGER	0.00	93.42
A101.00	372626	10/30/19	22660	MIDWEST BUS PARTS I	01009760720000	402	SCOTSEAL, ROTOR, PIPE	0.00	393.28
TOTAL CHECK									1,805.23
A101.00	372627	10/30/19	12147	MIKE'S SEPTIC SERVI	01021292000000	305	PUMPING SEPTIC SYST	0.00	400.00
A101.00	372628	10/30/19	25610	MOTG-MINNESOTA OFFI	01009760720000	350	USAGE 9/3-10/2 BG	0.00	62.60
A101.00	372629	10/30/19	27481	MOBYMAX, LLC	01020407740000	433	YEARLY ANNUAL RENEW	0.00	124.50
A101.00	372629	10/30/19	27481	MOBYMAX, LLC	01020410740000	433	YEARLY ANNUAL RENEW	0.00	124.50
TOTAL CHECK									249.00
A101.00	372630	10/30/19	21956	THE MUSIC MART	01021258000250	350	TENOR SAX	0.00	1,300.00

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372630	10/30/19	21956	THE MUSIC MART	01021211302000	530	MANHASSET MUSIC STA	0.00	1,428.00
	TOTAL CHECK							0.00	2,728.00
A101.00	372631	10/30/19	28703	NATUS CORPORATION	01529865379000	520	HIGHLANDS	0.00	1,560.00
A101.00	372631	10/30/19	28703	NATUS CORPORATION	01019865379000	520	SOUTH VIEW	0.00	1,765.00
A101.00	372631	10/30/19	28703	NATUS CORPORATION	01528865379000	520	COUNTRYSIDE	0.00	2,295.00
	TOTAL CHECK							0.00	5,620.00
A101.00	372633	10/30/19	12279	NORCOSTCO INC	01021291000256	430	THEATER SUPPLIES	0.00	295.05
A101.00	372634	10/30/19	20465	NORTHFIELD LINES IN	01529203000240	305	DEEP PORTAGE BUS	0.00	2,396.86
A101.00	372635	10/30/19	14573	NWEA -- NORTHWEST E	01005605335000	366	MAP SKILLS WORKSHOP	0.00	1,500.00
A101.00	372636	10/30/19	17215	OCCUPATIONAL MEDICI	01009760720000	404	DOT SORHEIM, CHRIS	0.00	80.00
A101.00	372636	10/30/19	17215	OCCUPATIONAL MEDICI	01009760720000	404	DOT PHILLIPS, LAVIN	0.00	80.00
A101.00	372636	10/30/19	17215	OCCUPATIONAL MEDICI	01009760720000	404	DOT BALFANZ, BRUCE	0.00	80.00
	TOTAL CHECK							0.00	240.00
A101.00	372637	10/30/19	04661	OFFICE DEPOT INC	01528203000000	430	GRID PAPER GR 3-5	0.00	69.70
A101.00	372637	10/30/19	04661	OFFICE DEPOT INC	01528203000000	430	SCHOOL YR SUPPL ORD	0.00	2,337.90
A101.00	372637	10/30/19	04661	OFFICE DEPOT INC	01532203000000	430	OFFICE DEPOT ON LIN	0.00	113.57
	TOTAL CHECK							0.00	2,521.17
A101.00	372638	10/30/19	31405	OPERATION WALLACEA	01021211000096	430	BORNEO 2020 EXPEDIT	0.00	642.50
A101.00	372638	10/30/19	31405	OPERATION WALLACEA	01021211000096	430	BORNEO 2020 EXPEDIT	0.00	1,500.00
	TOTAL CHECK							0.00	2,142.50
A101.00	372639	10/30/19	24715	ORDWAY CENTER FOR T	01021291000252	430	ORDWAY TICKETS	0.00	208.00
A101.00	372641	10/30/19	15331	PRAIRIE ELECTRIC CO	01529203000000	350	REPAIR	0.00	385.00
A101.00	372641	10/30/19	15331	PRAIRIE ELECTRIC CO	01020810000000	350	BUILDING REPAIR	0.00	391.31
A101.00	372641	10/30/19	15331	PRAIRIE ELECTRIC CO	01008810000000	350	FLOODED PANEL REPAI	0.00	3,173.00
A101.00	372641	10/30/19	15331	PRAIRIE ELECTRIC CO	01008810000000	350	PANEL LIGHTING FIX	0.00	3,567.00
A101.00	372641	10/30/19	15331	PRAIRIE ELECTRIC CO	01005105000000	305	ELECTRICAL LABOR	0.00	230.00
	TOTAL CHECK							0.00	7,746.31
A101.00	372642	10/30/19	06953	PREMIUM WATERS INC	01535412419000	401	QTRLY WATER COOLER	0.00	34.42
A101.00	372643	10/30/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#062494 - EXPLODE T	0.00	27.40
A101.00	372643	10/30/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#062500 - EXPLODE T	0.00	54.80
A101.00	372643	10/30/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#062501 - EXPLODE T	0.00	54.80
A101.00	372643	10/30/19	27566	RAINBOW RESOURCE CE	01532420740000	433	#012440 - PRIMARY P	0.00	46.40
A101.00	372643	10/30/19	27566	RAINBOW RESOURCE CE	01532420740000	433	ESTIMATED SHIPPING/	0.00	18.34
	TOTAL CHECK							0.00	201.74
A101.00	372644	10/30/19	11873	RATWIK ROSZAK & MAL	01005105000000	366	2019 SEMINAR LUNCH	0.00	16.95
A101.00	372645	10/30/19	26674	RUSSELL SECURITY RE	01529850302000	530	HL NEW DOOR-CAPITAL	0.00	5,800.00
A101.00	372645	10/30/19	26674	RUSSELL SECURITY RE	01008810000000	350	DOCK LOCK REPAIR	0.00	744.00
	TOTAL CHECK							0.00	6,544.00

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A101.00	372647	10/30/19	31813	SHANNON MERRY	01021790000790	370	REIMB PKG FEE-E MER	0.00	300.00
A101.00	372648	10/30/19	31146	SIDEKICK THEATER	01527203000240	305	CINDERELLA- GR 2 CN	0.00	882.00
A101.00	372649	10/30/19	17725	SIGNUM SIGNS AND GR	01005850302000	520	DOORWAY NUMBERING	0.00	232.00
A101.00	372650	10/30/19	17148	MINNEAPOLIS SOUTH H	01020291000250	430	SOMALI NATL ANTHEM	0.00	50.00
A101.00	372650	10/30/19	17148	MINNEAPOLIS SOUTH H	01020291000252	430	SOMALI NATL ANTHEM	0.00	50.00
TOTAL CHECK								0.00	100.00
A101.00	372651	10/30/19	13535	SPOK	01005810000000	320	CUST PAGER-OCT	0.00	4.61
A101.00	372652	10/30/19	30096	SUMMIT COMPANIES	01005865363000	305	CREDIT	0.00	-1,480.90
A101.00	372652	10/30/19	30096	SUMMIT COMPANIES	01005865363000	305	SEMI ANN SUPPRESS IN	0.00	677.00
A101.00	372652	10/30/19	30096	SUMMIT COMPANIES	01005865363000	305	SERVICE CALL	0.00	1,480.90
TOTAL CHECK								0.00	677.00
A101.00	372653	10/30/19	31012	SWEEPER SERVICES LL	01009760720000	350	STREET SWEEPER RENT	0.00	700.00
A101.00	372654	10/30/19	22892	TERMINAL SUPPLY CO	01009760720000	402	PARTS	0.00	456.64
A101.00	372655	10/30/19	26357	THE ADVISORS MARKET	01005105000000	401	400 PLASTIC BADGE H	0.00	144.00
A101.00	372655	10/30/19	26357	THE ADVISORS MARKET	01019050000000	401	100 PLASTIC BADGE H	0.00	36.00
TOTAL CHECK								0.00	180.00
A101.00	372656	10/30/19	30780	THE REINALT-THOMAS	01009760720000	402	(4) LT265	0.00	816.60
A101.00	372656	10/30/19	30780	THE REINALT-THOMAS	01009760720000	402	(4) LT265	0.00	874.20
A101.00	372656	10/30/19	30780	THE REINALT-THOMAS	01009760720000	402	(6) LT225	0.00	1,410.00
TOTAL CHECK								0.00	3,100.80
A101.00	372658	10/30/19	27819	T-MOBILE	01527810000000	320	CORNELIA MAINT	0.00	19.58
A101.00	372658	10/30/19	27819	T-MOBILE	01528050000000	320	COUNTRYSIDE	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01005420419000	320	ECSE	0.00	63.67
A101.00	372658	10/30/19	27819	T-MOBILE	01528810000000	320	COUNTRYSIDE MAINT	0.00	37.45
A101.00	372658	10/30/19	27819	T-MOBILE	01526810000000	320	CONCORD MAINT	0.00	38.47
A101.00	372658	10/30/19	27819	T-MOBILE	01019810000000	320	SOUTH VIEW MAINT	0.00	38.47
A101.00	372658	10/30/19	27819	T-MOBILE	01532050000000	320	CREEK VALLEY	0.00	44.04
A101.00	372658	10/30/19	27819	T-MOBILE	01009760720000	320	TRANSPORTATION	0.00	50.77
A101.00	372658	10/30/19	27819	T-MOBILE	01005420419000	320	SPECIAL SERVICES	0.00	56.34
A101.00	372658	10/30/19	27819	T-MOBILE	01021810000000	320	HIGH SCHOOL MAINT	0.00	56.34
A101.00	372658	10/30/19	27819	T-MOBILE	01005630000000	320	DMTS	0.00	678.92
A101.00	372658	10/30/19	27819	T-MOBILE	01005810000000	320	BUILDING AND GROUND	0.00	69.66
A101.00	372658	10/30/19	27819	T-MOBILE	01005810000000	320	ECC MAINT	0.00	100.85
A101.00	372658	10/30/19	27819	T-MOBILE	01526050000000	320	CONCORD	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01527050000000	320	CORNELIA	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01529810000000	320	HIGHLANDS MAINT	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01533050000000	320	NORMANDALE	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01019050000000	320	SOUTH VIEW	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01020050000000	320	VALLEY VIEW	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	01020810000000	320	VALLEY VIEW MAINT	0.00	37.45
A101.00	372658	10/30/19	27819	T-MOBILE	01529050000000	320	HIGHLANDS	0.00	37.45
A101.00	372658	10/30/19	27819	T-MOBILE	01021050000000	320	HIGH SCHOOL	0.00	37.45

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372658	10/30/19	27819	T-MOBILE	01532810000000	320	CREEK VALLEY MAINT	0.00	37.45
TOTAL CHECK									1,580.41
A101.00	372659	10/30/19	28743	TOBII DYNAVOX LLC	01005420419000	406	BOARDMAKER ONLINE -	0.00	2,149.20
A101.00	372660	10/30/19	23172	TOLL GAS & WELDING	01009760720000	402	GAS	0.00	193.76
A101.00	372661	10/30/19	22468	TRI-STATE BOBCAT IN	01019810000820	401	GROUNDS SUPPL-SVMS	0.00	31.33
A101.00	372662	10/30/19	28040	TWIN CITY TRANSPORT	01009760728000	360	HOMELESS TRANS SEP	0.00	13,069.91
A101.00	372662	10/30/19	28040	TWIN CITY TRANSPORT	01009760723000	360	SPED TRANS SEP 19	0.00	14,297.72
TOTAL CHECK									27,367.63
A101.00	372664	10/30/19	29060	VOIGT'S BUS COMPANI	01020211733240	360	FIELD TRIP BUS	0.00	776.57
A101.00	372665	10/30/19	10895	WESTMARK PRODUCTION	01021291000252	305	RECORDING/LIVE CONC	0.00	1,330.00
A101.00	372666	10/30/19	05410	XCEL ENERGY	01009760720000	330	BUS GARAGE	0.00	319.61
A101.00	V14724	10/02/19	E12834	JASON B BANKS	01528203000096	433	CLASS SUPPLIES	0.00	23.08
A101.00	V14725	10/02/19	E20725	PAUL DOMER	01526050000000	820	TECH-HP SCREEN	0.00	129.99
A101.00	V14726	10/02/19	E11637	ADAM P DUFFY	01005630000000	320	CELL PHONE	0.00	65.00
A101.00	V14727	10/02/19	E9021	MARGARET H GALVIN	01528203000096	433	CLASS SUPPLIES	0.00	23.08
A101.00	V14728	10/02/19	E14117	ERIC D HAMILTON	01005810000000	320	CELL PHONE	0.00	40.00
A101.00	V14728	10/02/19	E14117	ERIC D HAMILTON	01005810000000	366	MILEAGE	0.00	232.41
TOTAL CHECK									272.41
A101.00	V14729	10/02/19	E20078	SANDRA M HARLEY	01005218388000	430	CLASSROOM AAR BOOKS	0.00	60.46
A101.00	V14730	10/02/19	E14095	JESSICA L HEIDELBER	01535412740000	366	MILEAGE	0.00	85.67
A101.00	V14731	10/02/19	E14239	CURT E JOHANSON	01005810000000	320	CELL PHONE REIMBURS	0.00	65.00
A101.00	V14732	10/02/19	E15485	JOHN SCHULTZ	01005020000000	366	MONTHLY AUTO ALLOW	0.00	700.00
A101.00	V14733	10/02/19	E20611	JORDAN A JOHNSON	01005109000000	366	MILEAGE	0.00	48.08
A101.00	V14733	10/02/19	E20611	JORDAN A JOHNSON	01005109000000	320	CELL PHONE	0.00	60.00
TOTAL CHECK									108.08
A101.00	V14734	10/02/19	E13023	ALISA J KAPPEL	01020211000000	430	HOMECOMING AWARDS	0.00	87.87
A101.00	V14735	10/02/19	E5777	MARY B MANDERFELD	01005203313000	320	CELL PHONE 7/15-8/1	0.00	65.00
A101.00	V14737	10/02/19	E5755	TIMOTHY J RODEN	01020810000000	320	CELL PHONE REIMBURS	0.00	65.00
A101.00	V14738	10/02/19	E14118	MARY T ROSSINI	01020211000000	430	BULLETIN BD MATERIA	0.00	101.16
A101.00	V14739	10/02/19	E12494	DANA M ROTH	01019211000240	369	7TH GR SEWING SUPPL	0.00	350.31

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FUND - 01 - GENERAL

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A101.00	V14739	10/02/19	E12494	DANA M ROTH	01019250000000	430	NEW STUDENT TREATS	0.00	35.23
	TOTAL CHECK							0.00	385.54
A101.00	V14740	10/02/19	E15496	SERBEN AUGUSTINE	01005203313000	898	YS/EL FAM BINGO NIG	0.00	74.62
A101.00	V14741	10/02/19	E8056	KORY M SMITH	01020810000000	320	CELL PHONE	0.00	65.00
A101.00	V14743	10/02/19	E9846	SOPHIE J TONER	01533203000053	430	SUPPLIES	0.00	61.72
A101.00	V14744	10/02/19	E14504	EMILY KRISTINE WAAG	01529203000000	460	BOOKS	0.00	117.01
A101.00	V14744	10/02/19	E14504	EMILY KRISTINE WAAG	01529203000000	430	CLASSROOM SUPPLIES	0.00	308.77
	TOTAL CHECK							0.00	425.78
A101.00	V14745	10/02/19	E9378	SARA WEINBERGER	01528203000096	433	CLASS SUPPLIES	0.00	23.08
A101.00	V14746	10/09/19	E15129	TIMOTHY J ANDERSON	01019640316000	366	CONF-COLUMBIA UNIV	0.00	162.28
A101.00	V14746	10/09/19	E15129	TIMOTHY J ANDERSON	01019640316000	366	PARKING/MILEAGE	0.00	61.40
	TOTAL CHECK							0.00	223.68
A101.00	V14747	10/09/19	E9835	JULIE K BAKER	01529203000000	460	CLASSROOM SUPPLIES	0.00	432.82
A101.00	V14748	10/09/19	E15486	ANDREW J BEATON	01005640316000	366	CONSORIUM 2032	0.00	580.53
A101.00	V14749	10/09/19	E13496	KRISTIN M BIWAN	01021292000000	820	MSHSCA MEMBERSHIP	0.00	84.75
A101.00	V14750	10/09/19	E10461	VALERIE E BURKE	01008810000000	320	TECH PURCHASE	0.00	1,014.53
A101.00	V14751	10/09/19	E14313	KRYSTA L DELONG	01021292000000	820	MSHSCA 19-20 MEMBER	0.00	53.50
A101.00	V14753	10/09/19	E14846	BLANCA E DIAZ DE LE	01005204414000	401	MILEAGE	0.00	211.18
A101.00	V14753	10/09/19	E14846	BLANCA E DIAZ DE LE	01005204414000	401	PARENTING CLASS	0.00	145.98
A101.00	V14753	10/09/19	E14846	BLANCA E DIAZ DE LE	01005204414000	401	CELL PHONE	0.00	65.00
	TOTAL CHECK							0.00	422.16
A101.00	V14754	10/09/19	E10415	TAMARA K FORBY	01005630000000	366	MILEAGE	0.00	37.12
A101.00	V14754	10/09/19	E10415	TAMARA K FORBY	01005630000000	320	CELL PHONE	0.00	195.00
	TOTAL CHECK							0.00	232.12
A101.00	V14755	10/09/19	E9021	MARGARET H GALVIN	01528203000000	430	BINS FOR MATH SUPPL	0.00	71.95
A101.00	V14756	10/09/19	E10275	KATHERINE J HIGGINS	01020291000253	430	WEB	0.00	139.90
A101.00	V14757	10/09/19	E10712	MARK R HOWELL	01021810000000	320	CELL PHONE JUL-SEP	0.00	179.66
A101.00	V14758	10/09/19	E6036	JANET L JANS	01019291000251	430	HONOR CHOIR REC FEE	0.00	192.00
A101.00	V14759	10/09/19	E12131	WARD D JENSEN	01005640316000	366	PLTW CORE TRAINING	0.00	629.10
A101.00	V14759	10/09/19	E12131	WARD D JENSEN	01005630000000	366	PLTW CORE TRAINING	0.00	629.11
A101.00	V14759	10/09/19	E12131	WARD D JENSEN	01021211000000	401	PLTW CORE TRAINING	0.00	1,258.20
	TOTAL CHECK							0.00	2,516.41
A101.00	V14760	10/09/19	E14116	THOMAS J JOHNSTON	01005630000000	366	MILEAGE	0.00	8.12

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	V14760	10/09/19	E14116	THOMAS J JOHNSTON	01005630000000	320	CELL PHONE	0.00	65.00
TOTAL CHECK									73.12
A101.00	V14761	10/09/19	E12757	MOLLY B KRENZ	01005420419000	366	AUG MILEAGE	0.00	17.86
A101.00	V14761	10/09/19	E12757	MOLLY B KRENZ	01005420419000	366	SEP MILEAGE	0.00	35.61
TOTAL CHECK									53.47
A101.00	V14762	10/09/19	E13774	TYLER J MOBERG	01019211000240	369	RETREAT SNACKS	0.00	39.56
A101.00	V14762	10/09/19	E13774	TYLER J MOBERG	01019260000058	430	LAB MATERIALS	0.00	39.71
TOTAL CHECK									79.27
A101.00	V14763	10/09/19	E10520	MATTHEW K MOSBY	01529810000000	320	CELL PHONE	0.00	65.00
A101.00	V14764	10/09/19	E14506	COLLEEN MAHIN	01533203000537	430	BOOKS	0.00	23.23
A101.00	V14765	10/09/19	E14815	ALYSSA C PAULSEN	01529203000000	460	BOOK MONEY	0.00	127.94
A101.00	V14766	10/09/19	E20653	FORREST J SCHRADER	01529203000096	430	OVERCOMING RACISM C	0.00	180.00
A101.00	V14767	10/09/19	E14234	ROBERT T SEDOFF	01021291000256	430	PICK UP CHAIRS-FLHS	0.00	85.24
A101.00	V14768	10/09/19	E13772	RANDAL J SMASAL	01005640316000	366	CONF TRAVEL	0.00	744.45
A101.00	V14769	10/09/19	E5184	NORMAN F VANDERLIND	01005810000000	320	CELL PHONE AUG-SEP	0.00	105.58
A101.00	V14770	10/09/19	E12514	MICHAEL L WALKER	01005630000000	366	AUG & SEP MILEAGE	0.00	140.71
A101.00	V14771	10/09/19	E14422	KEITH M WOLFE	01527810000000	320	CELL PHONE	0.00	65.00
A101.00	V14772	10/16/19	E6683	COLLIN BENDER	01019291000263	430	PE CONF MEMBERSHP	0.00	42.50
A101.00	V14773	10/16/19	E11091	SHAWN G DRAVES	01021810000000	320	CELL PHONE	0.00	57.69
A101.00	V14773	10/16/19	E11091	SHAWN G DRAVES	01005810000000	366	MILEAGE	0.00	70.76
TOTAL CHECK									128.45
A101.00	V14774	10/16/19	E6252	PATRICIA A FRIER	01529203000000	430	HAND 2 MIND	0.00	79.95
A101.00	V14774	10/16/19	E6252	PATRICIA A FRIER	01529203000000	430	CLASSROOM SUPPLIES	0.00	526.53
TOTAL CHECK									606.48
A101.00	V14775	10/16/19	E10608	KATHLEEN A HARTMAN	01019291000256	430	SV FALL PLAY	0.00	325.41
A101.00	V14777	10/16/19	E7256	CHRISTOPHER I HOLDE	01533050000000	320	CELL PHONE MAR-JUN	0.00	260.00
A101.00	V14779	10/16/19	E9061	CARMINE LEVOIR	01019211000240	369	7TH GR RETREAT	0.00	179.55
A101.00	V14779	10/16/19	E9061	CARMINE LEVOIR	01019291000263	430	SLT-HOMECOMING PARA	0.00	12.98
A101.00	V14779	10/16/19	E9061	CARMINE LEVOIR	01019211000000	401	OFFICE SUPPL/PHOTO	0.00	28.52
TOTAL CHECK									221.05
A101.00	V14780	10/16/19	E13705	PATRICIA ANN MARTIN	01005810000000	401	UNIFORM REIMBURSEMN	0.00	46.00
A101.00	V14782	10/16/19	E5185	RONALD G MICHALETZ	01532810000000	320	CELL PHONE	0.00	65.00

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	V14783	10/16/19	E12185	SUSAN K NIELSEN	01019291000263	430	WE VIDEO SUBSCRIPTI	0.00	199.00
A101.00	V14784	10/16/19	E7258	DEBORAH M PEKAREK	01529203000000	430	CLASSROOM SUPPLIES	0.00	227.04
A101.00	V14787	10/16/19	E11481	JANET L SCHMIEL	01019211000240	369	DONUTS FOR EHS LEAD	0.00	46.44
A101.00	V14788	10/16/19	E9724	MARK WALLACE	01529203000000	R096	BOOK & EXPLORER	0.00	146.30
A101.00	V14789	10/16/19	E13831	ZHUO WANG	01020211000240	305	CHINESE BUFFET FLD	0.00	612.75
A101.00	V14790	10/23/19	E10650	GAYLE E BALCER	01005420419640	366	MILEAGE & PARKING	0.00	58.32
A101.00	V14791	10/23/19	E11231	CHANDRA J BUSHARD	01005420419000	366	MILEAGE	0.00	18.56
A101.00	V14792	10/23/19	E13803	BRYANA J CARLSON	01528203000096	433	CLASS SUPPLIES	0.00	7.80
A101.00	V14793	10/23/19	E10691	DEBORAH KRENGEL	01005605335000	366	SEP MILEAGE	0.00	37.93
A101.00	V14794	10/23/19	E6037	SARAH DOLPHIN	01532203000000	430	FOLDERS	0.00	165.00
A101.00	V14795	10/23/19	E11091	SHAWN G DRAVES	01021810000000	320	CELL PHONE	0.00	57.71
A101.00	V14796	10/23/19	E14497	MELISSA ESTENSON	01005408740000	433	SOCIAL THINKING SUP	0.00	46.78
A101.00	V14798	10/23/19	E8714	KRISTIN K GREENE	01005605335000	366	MILEAGE	0.00	63.22
A101.00	V14799	10/23/19	E13023	ALISA J KAPPEL	01005204414000	401	SUPPLIES	0.00	33.71
A101.00	V14800	10/23/19	E13185	NATHAN A KOLLER	01528203000000	366	MILEAGE	0.00	27.14
A101.00	V14801	10/23/19	E14462	CAROLINE MAUGHAN LI	01005640316000	366	MILEAGE	0.00	19.72
A101.00	V14801	10/23/19	E14462	CAROLINE MAUGHAN LI	01005640316000	366	MILEAGE	0.00	22.85
TOTAL CHECK								0.00	42.57
A101.00	V14802	10/23/19	E13348	NATHANIEL M LINDLEY	01005630000000	366	MILEAGE JUL-SEP	0.00	73.77
A101.00	V14802	10/23/19	E13348	NATHANIEL M LINDLEY	01005630000000	320	CELL PHONE JUN-SEP	0.00	260.00
TOTAL CHECK								0.00	333.77
A101.00	V14803	10/23/19	E11842	ERIK T LOWE	01020050000000	320	CELL PHONE JUL-SEP	0.00	195.00
A101.00	V14804	10/23/19	E15221	HAWLEY M MATHIESON	01005420419000	366	MILEAGE 8/22-8/30	0.00	23.37
A101.00	V14804	10/23/19	E15221	HAWLEY M MATHIESON	01005420419000	366	MILEAGE 9/3-9/27	0.00	87.00
TOTAL CHECK								0.00	110.37
A101.00	V14805	10/23/19	E13774	TYLER J MOBERG	01019260000058	430	LAB CHEMICALS/GAS	0.00	21.09
A101.00	V14806	10/23/19	E15502	JILL S MOES	01005420419000	366	MILEAGE	0.00	13.40
A101.00	V14807	10/23/19	E10308	BETHANY A MOHS	01005605335000	366	MILEAGE AUG-SEP	0.00	45.12
A101.00	V14808	10/23/19	E12507	BETONY L OSBORNE	01019291000000	305	MAIL PENPAL LETTERS	0.00	18.63

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	V14809	10/23/19	E12167	AMANDA N SCHUTZ	01005605335000	366	MILEAGE AUG-SEP	0.00	46.28
A101.00	V14809	10/23/19	E12167	AMANDA N SCHUTZ	01005605335000	366	EQUITY PTHWY MATERI	0.00	64.57
TOTAL CHECK									110.85
A101.00	V14810	10/23/19	E14813	MELODY M SNYDER	01005640316000	366	PARKING	0.00	39.00
A101.00	V14811	10/23/19	E7878	LESLIE STAGEBERG	01529203000000	460	BOOKS & DIGITAL SUB	0.00	133.03
A101.00	V14812	10/23/19	E9846	SOPHIE J TONER	015332030000053	430	MAGNETIC DISPLY SHL	0.00	89.97
A101.00	V14813	10/23/19	E13831	ZHUO WANG	01005205417000	490	CHINESE MOONCAKES	0.00	47.52
A101.00	V14814	10/23/19	E5483	MELISA A ZENNER	01005211313000	366	MILEAGE	0.00	44.31
A101.00	V14815	10/30/19	E20812	INES ABDELLI	015332300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14816	10/30/19	E20830	SARAH BAGHDADI	010202300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14817	10/30/19	E20815	VALENTIN BARRAU	015332300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14818	10/30/19	E20819	SARAH BECAUD	015332300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14819	10/30/19	E7634	DEBORAH K BELTRAND	010212500000000	430	FOOD SUPPLIES	0.00	58.80
A101.00	V14820	10/30/19	E20825	PAULINE BLANCHE	015332300000096	305	OCT FRENCH INTERN P	0.00	179.47
A101.00	V14822	10/30/19	E20810	LAURINE CARRE	015332300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14823	10/30/19	E10186	KIMBERLY J CASTER	01021211000436	366	AP WORKSHOP	0.00	195.00
A101.00	V14824	10/30/19	E20828	PAULINE CATALANO	015332300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14825	10/30/19	E20833	THIEBAULT CHENEVIER	010202300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14826	10/30/19	E15078	RA CHHOTH	010051100000000	366	MILEAGE	0.00	10.03
A101.00	V14826	10/30/19	E15078	RA CHHOTH	010051100000000	320	CELL PHONE-OCT	0.00	65.00
TOTAL CHECK									75.03
A101.00	V14827	10/30/19	E14491	JENNIFER CHRIST	010056300000000	366	MILEAGE	0.00	156.60
A101.00	V14828	10/30/19	E12787	BRUCE W COLES	010056300000000	366	MILEAGE	0.00	58.00
A101.00	V14828	10/30/19	E12787	BRUCE W COLES	010056300000000	320	CELL PHONE JUN-OCT	0.00	325.00
TOTAL CHECK									383.00
A101.00	V14829	10/30/19	E20822	LUCIE CONCHON	015332300000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14830	10/30/19	E9407	BRETT COPE	010058100000000	320	CELL PHONE-OCT	0.00	53.29
A101.00	V14831	10/30/19	E11637	ADAM P DUFFY	010056300000000	320	CELL PHONE	0.00	65.00
A101.00	V14832	10/30/19	E11348	HEATHER A EDAM	015272600000000	430	SCIENCE SUPPLIES	0.00	26.29

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	V14833	10/30/19	E20814	ANDREA ESCOULAN	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14834	10/30/19	E15185	NICHOLAS J GAUDETTE	01021258000252	430	ASTA MEMBERSHIP	0.00	116.00
A101.00	V14835	10/30/19	E20818	MATHILDE GREVILLOT	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14836	10/30/19	E14819	CHRISTOPHER D GRIGG	01021610000437	305	LUGGAGE FEE	0.00	100.00
A101.00	V14837	10/30/19	E20860	CASEY TYLER GUSTAFS	01005810000000	320	CELL PHONE SEP-OCT	0.00	130.00
A101.00	V14838	10/30/19	E15139	DYLAN T HACKBARTH	01021710000000	401	MEALS	0.00	64.55
A101.00	V14838	10/30/19	E15139	DYLAN T HACKBARTH	01021710000000	401	BOOKS	0.00	118.84
TOTAL CHECK								0.00	183.39
A101.00	V14839	10/30/19	E14117	ERIC D HAMILTON	01005810000000	320	CELL PHONE	0.00	40.00
A101.00	V14840	10/30/19	E14536	TAYLOR K JOHNSON	01021710000000	401	NACAC CONFERENCE	0.00	1,597.96
A101.00	V14841	10/30/19	E14116	THOMAS J JOHNSTON	01005630000000	366	MILEAGE	0.00	12.64
A101.00	V14841	10/30/19	E14116	THOMAS J JOHNSTON	01005630000000	320	CELL PHONE	0.00	65.00
TOTAL CHECK								0.00	77.64
A101.00	V14842	10/30/19	E20816	CHLOE LABOISSE	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14843	10/30/19	E20827	PAULINE LEFUR	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14844	10/30/19	E5777	MARY B MANDERFELD	01005203313000	320	CELL PHONE SEP-OCT	0.00	130.00
A101.00	V14845	10/30/19	E13036	GAVIN MCLEAN	01021260000000	430	LAB SUPPLIES	0.00	18.11
A101.00	V14845	10/30/19	E13036	GAVIN MCLEAN	01021260000000	430	REMOUNT SKELETON	0.00	54.15
TOTAL CHECK								0.00	72.26
A101.00	V14846	10/30/19	E20820	LOU MULLIER	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14847	10/30/19	E15447	GREGORY J PAFKO	01005810000000	320	CELL PHONE AUG-OCT	0.00	190.70
A101.00	V14848	10/30/19	E20832	LUDOVIC PEDUZZI	01020230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14849	10/30/19	E20823	AMANDINE PESTOURIE	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14850	10/30/19	E20813	CELESTE PLAGNE	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14851	10/30/19	E9834	MICHAEL T PRETASKY	01021605000902	299	PHONE REIMBURSEMENT	0.00	1,010.00
A101.00	V14852	10/30/19	E5755	TIMOTHY J RODEN	01020810000000	320	CELL PHONE-OCT	0.00	65.00
A101.00	V14853	10/30/19	E20835	LAURIE SANIEL	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14854	10/30/19	E20824	AUDREY SERNIN	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14855	10/30/19	E8056	KORY M SMITH	01020810000000	320	CELL PHONE	0.00	65.00

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FUND - 01 - GENERAL

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	V14856	10/30/19	E14349	AMANDA K SOCYNSKI	01021291000254	305	DEBATE REGISTRATION	0.00	140.00
A101.00	V14857	10/30/19	E20817	LENA STEIMLE	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14858	10/30/19	E12182	ANN E THOLE	01021211305000	433	FOOD & MILEAGE	0.00	25.61
A101.00	V14859	10/30/19	E20826	MANON TOSCANO	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14860	10/30/19	E20831	MORGANE TOULLEC	01020230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14861	10/30/19	E20811	HELOISE VALADON	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14862	10/30/19	E20834	ANNABELLE VALLEE	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14863	10/30/19	E20821	LUCIE VISSEYRIAS	01533230000096	305	OCT FRENCH INTERN P	0.00	310.00
A101.00	V14864	10/30/19	E20829	JUSTINE ZDUN	01020230000096	305	OCT FRENCH INTERN P	0.00	310.00
TOTAL CASH ACCOUNT								0.00	2,536,744.71
TOTAL FUND								0.00	2,536,744.71

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FUND - 02 - FOOD SERVICES

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT	
A101.00	372067	10/02/19	30858	ANASIASIE GREGOIRE	02005770701000	R601	LUNCH ACCT REFUND	0.00	350.00	
A101.00	372148	10/02/19	31757	SHAWN STENSBY	02005770701000	R601	LUNCH ACCT REFUND	0.00	395.25	
A101.00	372155	10/02/19	23746	SUMMIT COMMERCIAL F	02005770701000	350	ICE MACHINE REPAIR	0.00	532.00	
A101.00	372155	10/02/19	23746	SUMMIT COMMERCIAL F	02005770701000	350	WALK IN FREEZER REP	0.00	2,715.91	
TOTAL CHECK									0.00	3,247.91
A101.00	372219	10/09/19	31763	JANE TOKAR	02005770701000	R601	LUNCH ACCT REFUND	0.00	41.95	
A101.00	372224	10/09/19	31770	JIM MIKKELSON	02005770701099	R096	MEAL FUND DONATN RE	0.00	410.00	
A101.00	372301	10/10/19	30614	HORIZON EQUIPMENT L	02005770707020	530	PO 191012 FLEX	0.00	4,268.72	
A101.00	372301	10/10/19	30614	HORIZON EQUIPMENT L	02005770707000	530	PROJECT EDINA PUBLI	0.00	642.06	
A101.00	372301	10/10/19	30614	HORIZON EQUIPMENT L	02005770707000	530	ESTIMATED SHIPPING/	0.00	84.24	
TOTAL CHECK									0.00	4,995.02
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	02005770701000	305	JTM PTV CREDIT	0.00	-7,073.30	
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	02005770701000	305	EPS NOI CREDIT	0.00	-2,027.00	
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	02005770701000	305	ALA CARTE	0.00	92,566.69	
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	02005770701000	305	LUNCH	0.00	158,841.07	
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	02005770705000	305	SEP DINING-19 BRKFA	0.00	15,463.49	
TOTAL CHECK									0.00	257,770.95
A101.00	372386	10/23/19	31783	ANGELA REICHERT	02005770701000	R601	LUNCH ACCT REFUND	0.00	16.60	
A101.00	372428	10/23/19	21514	GENERAL PARTS LLC	02005770701000	350	WALK IN REF DR SWEE	0.00	63.20	
A101.00	372428	10/23/19	21514	GENERAL PARTS LLC	02005770701000	350	REPAIR	0.00	417.40	
TOTAL CHECK									0.00	480.60
A101.00	372589	10/30/19	21514	GENERAL PARTS LLC	02005770701000	350	KITCHEN REPAIR	0.00	187.90	
A101.00	372589	10/30/19	21514	GENERAL PARTS LLC	02005770701000	350	KITCHEN REPAIR	0.00	126.40	
TOTAL CHECK									0.00	314.30
A101.00	372598	10/30/19	19249	HOFFMAN MARY KAY	02005770701000	R601	LUNCH ACCT REIMB	0.00	10.65	
A101.00	372614	10/30/19	31811	KRIS GREEN	02005770701000	R601	LUNCH ACCT REFUND	0.00	95.80	
A101.00	372640	10/30/19	05544	OUR LADY OF GRACE	02005770701000	R601	REIMB PAY PAMS OLG	0.00	1,611.00	
TOTAL CASH ACCOUNT									0.00	269,740.03
TOTAL FUND									0.00	269,740.03

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SELECTION CRITERIA: transact.yr='20' and transact.period='4' and transact.fund in ('01','02','04','06','07','12','20')
 ACCOUNTING PERIOD: 5/20

FUND - 04 - COMMUNITY SERVICE FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372101	10/02/19	00915	HEINEMANN	04007590351000	460	ITEM #978-0-325-089	0.00	478.00
A101.00	372101	10/02/19	00915	HEINEMANN	04007590351000	460	ESTIMATED SHIPPING/	0.00	47.80
TOTAL CHECK									525.80
A101.00	372138	10/02/19	28601	PHOENIX SCHOOL COUN	04012590353000	305	SVC AVAIL ACAD/QTR	0.00	2,312.68
A101.00	372138	10/02/19	28601	PHOENIX SCHOOL COUN	04007590353000	305	SVC-GR7/GR8 OLG QTR	0.00	9,182.70
TOTAL CHECK									11,495.38
A101.00	372160	10/02/19	27819	T-MOBILE	04005570321000	320	KIDS CLUB	0.00	102.05
A101.00	372160	10/02/19	27819	T-MOBILE	04005585362502	320	COMMUNITY ED	0.00	25.55
A101.00	372160	10/02/19	27819	T-MOBILE	04005582344000	401	FAMILY CENTER 2	0.00	63.29
TOTAL CHECK									190.89
A101.00	372171	10/09/19	28624	ACTIVE SOLUTIONS -	04526570321000	369	AUG 9 CEDAR LAKE	0.00	217.87
A101.00	372171	10/09/19	28624	ACTIVE SOLUTIONS -	04527570321000	369	AUG 9 CEDAR LAKE	0.00	217.87
A101.00	372171	10/09/19	28624	ACTIVE SOLUTIONS -	04533570321000	369	AUG 9 CEDAR LAKE	0.00	217.88
TOTAL CHECK									653.62
A101.00	372175	10/09/19	28258	AMERICAN MAILING MA	04005505321000	401	MAILING SUPPLIES	0.00	176.40
A101.00	372176	10/09/19	23347	ART SPARK LLC	04005585362503	305	729-4	0.00	1,938.00
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04019570321000	305	SUMMER MOVING	0.00	300.00
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04020570321000	305	SUMMER MOVING	0.00	300.00
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04532570321000	305	MOVING LABOR	0.00	301.66
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04533570321000	305	MOVING LABOR	0.00	301.66
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04526570321000	305	MOVING LABOR	0.00	301.67
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04527570321000	305	MOVING LABOR	0.00	301.67
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04528570321000	305	MOVING LABOR	0.00	301.67
A101.00	372185	10/09/19	27724	BESTER BROTHERS TRA	04529570321000	305	MOVING LABOR	0.00	301.67
TOTAL CHECK									2,410.00
A101.00	372195	10/09/19	27596	CHOUDHRY MELISA	04008505321503	305	528-F1/2	0.00	240.00
A101.00	372218	10/09/19	20605	INNOVATIVE OFFICE S	04005505321000	401	AIR FRESHENER	0.00	3.02
A101.00	372218	10/09/19	20605	INNOVATIVE OFFICE S	04005505321000	401	SELF STICK NOTE PAD	0.00	4.44
A101.00	372218	10/09/19	20605	INNOVATIVE OFFICE S	04005505321000	401	AIR FRESHENER	0.00	3.07
A101.00	372218	10/09/19	20605	INNOVATIVE OFFICE S	04005505321000	401	WIRELESS MOUSE	0.00	19.99
A101.00	372218	10/09/19	20605	INNOVATIVE OFFICE S	04005505321000	401	PENCILS	0.00	12.22
A101.00	372218	10/09/19	20605	INNOVATIVE OFFICE S	04005505321000	401	YELLOW TONER	0.00	103.47
TOTAL CHECK									146.21
A101.00	372222	10/09/19	12665	JESSEN PRESS INC	04005505321000	401	BUSINESS CARDS	0.00	41.00
A101.00	372225	10/09/19	30403	JOE'S HOME DELIVERY	04532570321000	490	KC MILK	0.00	157.50
A101.00	372225	10/09/19	30403	JOE'S HOME DELIVERY	04529570321000	490	KC MILK	0.00	280.00
A101.00	372225	10/09/19	30403	JOE'S HOME DELIVERY	04527570321000	490	KC MILK	0.00	293.45
A101.00	372225	10/09/19	30403	JOE'S HOME DELIVERY	04533570321000	490	KC MILK	0.00	420.00
A101.00	372225	10/09/19	30403	JOE'S HOME DELIVERY	04528570321000	490	KC MILK	0.00	560.00
A101.00	372225	10/09/19	30403	JOE'S HOME DELIVERY	04526570321000	490	KC MILK	0.00	700.00
TOTAL CHECK									2,410.95

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FUND - 04 - COMMUNITY SERVICE FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372230	10/09/19	31402	KATHERINE ANN ZUCCA	04008505321503	305	502F1	0.00	212.00
A101.00	372232	10/09/19	24592	KIDCREATE STUDIO	04005585332000	305	KC-CC21	0.00	1,640.00
A101.00	372232	10/09/19	24592	KIDCREATE STUDIO	04005585332000	305	KC-HL25	0.00	1,722.00
A101.00	372232	10/09/19	24592	KIDCREATE STUDIO	04005585332000	305	KC-CS23	0.00	2,132.00
A101.00	372232	10/09/19	24592	KIDCREATE STUDIO	04005585332000	305	KC-ND26, KC-CV24	0.00	2,214.00
TOTAL CHECK									7,708.00
A101.00	372237	10/09/19	23923	LITIN	04529570321000	401	CUPS	0.00	109.20
A101.00	372237	10/09/19	23923	LITIN	04529570321000	490	CUPS, SPOONS, PLATE	0.00	151.75
TOTAL CHECK									260.95
A101.00	372239	10/09/19	17062	MATHCOUNTS FOUNDATI	04020585332000	305	MC COMPTN REG (VV)	0.00	300.00
A101.00	372241	10/09/19	23467	MAYER ARTS INC	04005585362503	305	JULY/AUG THEATER CA	0.00	7,802.00
A101.00	372242	10/09/19	14105	MCEA	04005570321000	305	JOB POSTINGS	0.00	180.00
A101.00	372242	10/09/19	14105	MCEA	04005585362502	305	JOB POSTINGS	0.00	45.00
TOTAL CHECK									225.00
A101.00	372259	10/09/19	15331	PRAIRIE ELECTRIC CO	04528570321000	305	3 OUTLETS FOR KIDS	0.00	740.00
A101.00	372269	10/09/19	93174	SAFEWAY DRIVING SCH	04005585332000	305	DE-916	0.00	3,250.00
A101.00	372274	10/09/19	27361	SMITH MAUREEN M	04008505321502	305	205F1	0.00	585.00
A101.00	372288	10/09/19	31653	TOBINA LOUISE TOMBE	04005585362502	305	ENRICH CONSULTS	0.00	150.00
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04528570321000	490	KC SNACKS	0.00	260.16
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04528570321000	490	KC SNACKS	0.00	406.02
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04532570321000	490	KC SNACKS	0.00	528.40
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04532570321000	490	KC SNACKS	0.00	585.34
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04529570321000	490	KC SNACKS	0.00	897.15
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04527570321000	490	KC SNACKS	0.00	1,940.40
A101.00	372292	10/09/19	20097	UPPER LAKES FOODS I	04533570321000	490	KC SNACKS	0.00	2,035.39
TOTAL CHECK									6,652.86
A101.00	372306	10/16/19	12067	BARNES & NOBLE INC	04001590351000	460	ITEM #9780544663261	0.00	187.25
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	04005505321000	490	WEST METRO DIR MTG	0.00	112.44
A101.00	372314	10/16/19	27269	CHARTWELLS DINING S	04005590321000	490	ALL DAY MEALS SEPT	0.00	1,816.10
TOTAL CHECK									1,928.54
A101.00	372318	10/16/19	01510	CURRICULUM ASSOCIAT	04001590351000	460	ITEM # CA132	0.00	34.98
A101.00	372318	10/16/19	01510	CURRICULUM ASSOCIAT	04001590351000	460	ESTIMATED SHIPPING/	0.00	12.99
TOTAL CHECK									47.97
A101.00	372340	10/16/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ITEM #9780021305216	0.00	200.10
A101.00	372340	10/16/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ITEM #9780021305995	0.00	147.90
A101.00	372340	10/16/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ITEM #9780021329410	0.00	147.90
A101.00	372340	10/16/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ITEM #9780021308736	0.00	104.40
A101.00	372340	10/16/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ITEM #9780021310258	0.00	139.20

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FUND - 04 - COMMUNITY SERVICE FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372340	10/16/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ESTIMATED SHIPPING/	0.00	59.16
TOTAL CHECK									798.66
A101.00	372342	10/16/19	30174	MIKKONEN MUSIC LLC	04005585332000	305	MUSIC LESSONS 9/9-2	0.00	6,750.00
A101.00	372368	10/16/19	28683	SEBRING SHARON	04008505321503	305	599F1	0.00	135.00
A101.00	372381	10/16/19	07975	ZANER-BLOSER	04001590351000	460	ITEM 978-1-4531-193	0.00	251.79
A101.00	372381	10/16/19	07975	ZANER-BLOSER	04001590351000	460	ITEM 978-1-4531-193	0.00	239.80
A101.00	372381	10/16/19	07975	ZANER-BLOSER	04001590351000	460	ESTIMATED SHIPPING/	0.00	44.24
TOTAL CHECK									535.83
A101.00	372415	10/23/19	31749	JOHN DOUGLAS RABY	04005585362501	305	AQUATICS CONSULT	0.00	720.00
A101.00	372418	10/23/19	20133	DSD INC	04532570321000	490	CV KC SNACKS	0.00	487.77
A101.00	372426	10/23/19	30056	FUN ENGINEERZ LLC	04005585332000	305	ST-CV1	0.00	1,125.00
A101.00	372426	10/23/19	30056	FUN ENGINEERZ LLC	04005585332000	305	ST-CS1	0.00	1,125.00
A101.00	372426	10/23/19	30056	FUN ENGINEERZ LLC	04005585332000	305	ST-HL1	0.00	1,200.00
A101.00	372426	10/23/19	30056	FUN ENGINEERZ LLC	04005585332000	305	ST-CN1	0.00	1,350.00
A101.00	372426	10/23/19	30056	FUN ENGINEERZ LLC	04005585332000	305	ST-CC1,ST-ND1	0.00	2,175.00
TOTAL CHECK									6,975.00
A101.00	372442	10/23/19	26627	HILLS-BONCZYK SUMME	04008505321503	305	PRANAYAMA 9/14-10/5	0.00	400.00
A101.00	372442	10/23/19	26627	HILLS-BONCZYK SUMME	04008505321503	305	KRIPALU YOGAT 9/5-1	0.00	280.00
TOTAL CHECK									680.00
A101.00	372447	10/23/19	20605	INNOVATIVE OFFICE S	04005505321000	401	INDEX CARDS	0.00	4.42
A101.00	372460	10/23/19	31778	KAETHE BIRKNER	04008505321503	305	512F1	0.00	222.50
A101.00	372462	10/23/19	31402	KATHERINE ANN ZUCCA	04008505321503	305	511F1/3/5	0.00	1,113.00
A101.00	372462	10/23/19	31402	KATHERINE ANN ZUCCA	04008505321503	305	513F1/3,519F1,514W2	0.00	1,340.00
TOTAL CHECK									2,453.00
A101.00	372471	10/23/19	23923	LITIN	04529570321000	490	BOWLS	0.00	64.65
A101.00	372488	10/23/19	23942	MINNESOTA JUNIOR HI	04020585332000	305	VV MATH LEAGUE REG	0.00	350.00
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	04533570321000	401	USAGE 9/3-10/2 K CL	0.00	10.16
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	04005505321000	401	USAGE 9/3-10/2 CC	0.00	18.67
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	04005505321000	401	USAGE 9/3-10/2 EL C	0.00	21.03
TOTAL CHECK									49.86
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04528570321000	490	CS KC SNACKS	0.00	320.60
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04528570321000	490	CS KC SNACKS	0.00	350.59
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04526570321000	490	CC KC SNACKS	0.00	477.41
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04526570321000	490	CC KC SNACKS	0.00	702.73
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04529570321000	490	HL KC SNACKS	0.00	816.09
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04526570321000	490	CC KC SNACKS	0.00	871.38
A101.00	372547	10/23/19	20097	UPPER LAKES FOODS I	04526570321000	305	CC KC SNACKS	0.00	976.45
TOTAL CHECK									4,515.25

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FUND - 04 - COMMUNITY SERVICE FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM #230-0870	0.00	126.00
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM #130-3543	0.00	11.20
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM # 020-5809	0.00	161.10
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM #230-1683	0.00	18.24
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM # 130-3422	0.00	16.20
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM # 020-9163	0.00	83.00
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ITEM # 140-1249	0.00	63.00
A101.00	372577	10/30/19	01740	SCHOOL SPECIALTY IN	04007590351000	460	ESTIMATED SHIPPING/	0.00	57.44
TOTAL CHECK									536.18
A101.00	372579	10/30/19	20133	DSD INC	04532570321000	490	CV KC SNACKS	0.00	79.89
A101.00	372595	10/30/19	31788	HAMMER SPORTS LLC	04019585332000	305	VB OFFICIALS	0.00	138.00
A101.00	372595	10/30/19	31788	HAMMER SPORTS LLC	04019585332000	305	VB OFFICIALS	0.00	138.00
A101.00	372595	10/30/19	31788	HAMMER SPORTS LLC	04020585332000	305	VB OFFICIALS	0.00	138.00
A101.00	372595	10/30/19	31788	HAMMER SPORTS LLC	04019585332000	305	VB OFFICIALS	0.00	207.00
A101.00	372595	10/30/19	31788	HAMMER SPORTS LLC	04020585332000	305	VB OFFICIALS	0.00	207.00
TOTAL CHECK									828.00
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	ENVELOPES	0.00	27.44
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	BROTHER P-TOUCH TA	0.00	34.29
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	BROTHER P-TOUCH CAR	0.00	34.29
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	3M ERGONOMIC WIRELE	0.00	94.28
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	DURACEL BATTERIES A	0.00	16.79
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	DURACELL AAA BATTER	0.00	16.79
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005505321000	401	SCOTT PAPER TOWELS	0.00	31.49
A101.00	372601	10/30/19	20605	INNOVATIVE OFFICE S	04005590321501	401	UNIVERSAL FILE FOLD	0.00	6.74
TOTAL CHECK									262.11
A101.00	372611	10/30/19	31402	KATHERINE ANN ZUCCA	04005585362501	305	AQUATICS CONSULTING	0.00	100.00
A101.00	372618	10/30/19	31786	LEARNING RESOURCES	04005505321000	366	LERN CONF REG	0.00	1,095.00
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ISBN# 978-0-07-9061	0.00	1,357.92
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ISBN 978-0-07-90619	0.00	1,952.01
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ISBN 978-0-07-90619	0.00	1,442.79
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ISBN 978-0-07-90619	0.00	1,527.66
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ISBN 978-0-07-90619	0.00	1,697.40
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ISBN 978-0-07-90620	0.00	1,273.05
A101.00	372622	10/30/19	04485	MCGRAW-HILL SCHOOL	04001590351000	460	ESTIMATED SHIPPING/	0.00	740.07
TOTAL CHECK									9,990.90
A101.00	372642	10/30/19	06953	PREMIUM WATERS INC	04005590321000	401	OTRLY WATER COOLER	0.00	34.43
A101.00	372646	10/30/19	93174	SAFEWAY DRIVING SCH	04005585332000	305	DE-107	0.00	9,425.00
A101.00	372658	10/30/19	27819	T-MOBILE	04005570321000	320	KIDS CLUB	0.00	101.69
A101.00	372658	10/30/19	27819	T-MOBILE	04005585362502	320	COMMUNITY ED	0.00	25.15
A101.00	372658	10/30/19	27819	T-MOBILE	04005582344000	401	FAMILY CENTER 2	0.00	62.93
TOTAL CHECK									189.77

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 ACCOUNTING PERIOD: 5/20

FUND - 04 - COMMUNITY SERVICE FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372663	10/30/19	20097	UPPER LAKES FOODS I	04528570321000	490	CS KC SNACKS	0.00	391.07
A101.00	372663	10/30/19	20097	UPPER LAKES FOODS I	04532570321000	490	CV KC SNACKS	0.00	410.29
A101.00	372663	10/30/19	20097	UPPER LAKES FOODS I	04526570321000	490	CC KC SNACKS	0.00	494.20
A101.00	372663	10/30/19	20097	UPPER LAKES FOODS I	04529570321000	490	HL KC SNACKS	0.00	721.91
TOTAL CHECK								0.00	2,017.47
A101.00	V14736	10/02/19	E12607	CHRISTINE E RINGGEN	04005570321000	320	CELL PHONE REIMBURS	0.00	65.00
A101.00	V14750	10/09/19	E10461	VALERIE E BURKE	04005505321000	366	TRAVEL	0.00	248.36
A101.00	V14752	10/09/19	E20593	TABITHA J DENISON	04005582344000	366	MILEAGE	0.00	54.35
A101.00	V14776	10/16/19	E20647	RACHEL M HICKS	04005570321000	320	CELL PHONE JUL-SEP	0.00	195.00
A101.00	V14776	10/16/19	E20647	RACHEL M HICKS	04005570321000	366	MILEAGE	0.00	23.20
TOTAL CHECK								0.00	218.20
A101.00	V14778	10/16/19	E10694	ERICA M KOLLER	04528570321000	366	MILEAGE	0.00	3.94
A101.00	V14778	10/16/19	E10694	ERICA M KOLLER	04005570321000	320	CELL PHONE	0.00	65.00
TOTAL CHECK								0.00	68.94
A101.00	V14781	10/16/19	E6380	SANDRA L MCVAY	04005570321000	320	CELL PHONE	0.00	65.00
A101.00	V14785	10/16/19	E6248	CAROLYN PROCTOR	04005570321000	320	CELL PHONE	0.00	65.00
A101.00	V14786	10/16/19	E14631	CARYNN R ROEHRICK	04005590321501	366	MILEAGE	0.00	23.66
A101.00	V14786	10/16/19	E14631	CARYNN R ROEHRICK	04005590321501	320	CELL PHONE	0.00	65.00
TOTAL CHECK								0.00	88.66
A101.00	V14797	10/23/19	E13763	JULIE M GABRIELSON	04005505321000	320	CELL PHONE	0.00	65.00
A101.00	V14797	10/23/19	E13763	JULIE M GABRIELSON	04005505321000	366	MILEAGE & PARKING	0.00	90.20
TOTAL CHECK								0.00	155.20
A101.00	V14821	10/30/19	E20356	LAURA N BROWERS	04005590321000	366	MILEAGE	0.00	40.14
TOTAL CASH ACCOUNT								0.00	100,647.36
TOTAL FUND								0.00	100,647.36

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 ACCOUNTING PERIOD: 5/20

FUND - 06 - CONSTRUCTION FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372068	10/02/19	00402	APPLE INC	06005870795711	556	10 PACK GEN 7 IPADS	0.00	5,880.00
A101.00	372070	10/02/19	15082	BAYARD PRESSE	06005870795000	406	FRENCH MAG-VVMS	0.00	96.30
A101.00	372072	10/02/19	00649	BEST BUY BUSINESS A	06005870795711	556	TECHNOLOGY FEE FOR	0.00	11,700.00
A101.00	372072	10/02/19	00649	BEST BUY BUSINESS A	06005870795000	405	GO GUARDIAN ANNUAL	0.00	18,846.00
TOTAL CHECK									30,546.00
A101.00	372081	10/02/19	26209	CYBER ACOUSTICS	06005870795712	556	QUOTE MM20190920B	0.00	960.00
A101.00	372081	10/02/19	26209	CYBER ACOUSTICS	06005870795712	556	QUOTE MM20190904B	0.00	2,540.00
TOTAL CHECK									3,500.00
A101.00	372088	10/02/19	02490	FOLLETT SCHOOL SOLU	06005870795000	406	BOOKS FOR HIGHLANDS	0.00	147.39
A101.00	372108	10/02/19	03720	JERRY'S HARDWARE	06005870795744	555	PUMP/FASTENERS-DMTS	0.00	18.42
A101.00	372117	10/02/19	10090	MACKIN EDUCATIONAL	06005870795000	406	BOOKS FOR EHS	0.00	133.24
A101.00	372117	10/02/19	10090	MACKIN EDUCATIONAL	06005870795000	406	BOOKS FOR VALLEY VI	0.00	65.20
A101.00	372117	10/02/19	10090	MACKIN EDUCATIONAL	06005870795000	406	BOOKS FOR CREEK VAL	0.00	594.87
TOTAL CHECK									793.31
181 A101.00	372134	10/02/19	30446	PAUL MCCULLOUGH AND	06005870795000	305	AUG/SEP CRISIS PLAN	0.00	918.75
A101.00	372151	10/02/19	31694	SPHERO, INC.	06005870795711	556	SPHERO BOLT PACK	0.00	2,499.99
A101.00	372158	10/02/19	14570	SOURCEWELL TECHNOLO	06005870795000	405	ON GOING ADVANTAGE-	0.00	19,147.50
A101.00	372163	10/02/19	31453	TRINITY 3 TECHNOLOG	06005870795712	556	POWER ADAPTER	0.00	240.00
A101.00	372177	10/09/19	27918	ARVIG	06005870795754	555	INTERNET SVC-SEP/OC	0.00	2,661.85
A101.00	372209	10/09/19	28037	GOPHER STATE ONE-CA	06005870795754	555	79 BILLABLE TIX @1.	0.00	106.65
A101.00	372236	10/09/19	30107	LENOVO (UNITED STAT	06005870795000	405	ASP RENEWAL FEE	0.00	250.00
A101.00	372238	10/09/19	10090	MACKIN EDUCATIONAL	06005870795000	406	CONSID 830720	0.00	183.98
A101.00	372238	10/09/19	10090	MACKIN EDUCATIONAL	06005870795000	406	BOOKS FOR CONCORD	0.00	449.81
TOTAL CHECK									633.79
A101.00	372248	10/09/19	26228	MINNESOTA MEMORY IN	06005870795731	556	DELL 3100 LCD REPAI	0.00	437.97
A101.00	372254	10/09/19	31228	OPENTEXT INC	06005870795000	305	FEES FOR SEP 2019	0.00	142.07
A101.00	372261	10/09/19	06953	PREMIUM WATERS INC	06005870795000	556	T&L, DMTS AND B&G	0.00	70.00
A101.00	372280	10/09/19	28496	SUMMIT INFORMATION	06005870795754	555	QUOTE 004293	0.00	585.00
A101.00	372280	10/09/19	28496	SUMMIT INFORMATION	06005870795754	555	ADDITIONAL ITEMS QU	0.00	390.00
A101.00	372280	10/09/19	28496	SUMMIT INFORMATION	06005870795754	555	ESTIMATED SHIPPING/	0.00	36.05
TOTAL CHECK									1,011.05
A101.00	372284	10/09/19	28713	TECHNOLOGY RESOURCE	06005870795000	405	GOOGLE CHROMEBOX-SU	0.00	230.00

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 ACCOUNTING PERIOD: 5/20

FUND - 06 - CONSTRUCTION FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372286	10/09/19	14570	SOURCEWELL TECHNOLO	06005870795000	305	EFP TRAINING SOW ZD	0.00	3,000.00
A101.00	372298	10/09/19	15501	WILD RUMPUS BOOK ST	06005870795000	406	BOOKS FOR VALLEY VI	0.00	258.16
A101.00	372302	10/16/19	27197	AERCOR WIRELESS INC	06005870795000	405	FORTICLIENT ENTERPR	0.00	480.00
A101.00	372304	10/16/19	00402	APPLE INC	06005870795711	556	IPADS FOR CV ART	0.00	1,794.00
A101.00	372304	10/16/19	00402	APPLE INC	06005870795711	556	CREDIT MEMO	0.00	-500.00
TOTAL CHECK								0.00	1,294.00
A101.00	372305	10/16/19	26629	ASSETGENIE, INC	06005870795734	555	QUOTE 205838	0.00	89.00
A101.00	372307	10/16/19	20697	BAYCOM INC	06005870795754	555	6 TWO WAY RADIOS FO	0.00	3,316.02
A101.00	372312	10/16/19	18771	CDW GOVERNMENT	06005870795712	556	QUOTE KSJZ229	0.00	49,936.56
A101.00	372312	10/16/19	18771	CDW GOVERNMENT	06005870795712	556	QUOTE KSMV880	0.00	49,551.04
A101.00	372312	10/16/19	18771	CDW GOVERNMENT	06005870795754	555	QUOTE KSZC993	0.00	841.86
A101.00	372312	10/16/19	18771	CDW GOVERNMENT	06005870795000	305	CONSULTING SERVICES	0.00	1,225.00
TOTAL CHECK								0.00	101,554.46
A101.00	372320	10/16/19	30917	DARK KNIGHT SOLUTIO	06005870795000	305	CONSULTING WORK	0.00	350.00
A101.00	372325	10/16/19	26974	EN POINTE TECHNOLOG	06005870795754	555	CYBER POWER UPS- 3	0.00	1,042.20
A101.00	372326	10/16/19	30293	FIREFLY COMPUTERS,	06005870795731	556	QUOTE 0002135	0.00	199.98
A101.00	372328	10/16/19	02490	FOLLETT SCHOOL SOLU	06005870795000	406	BOOKS FOR HIGHLANDS	0.00	2,116.11
A101.00	372350	10/16/19	22615	MUSKA ELECTRIC CO	06005870795754	555	WORK AT ECC DATA CT	0.00	14,675.76
A101.00	372404	10/23/19	18771	CDW GOVERNMENT	06005870795754	555	ITEMS-PHONE UPGRADE	0.00	7,563.40
A101.00	372419	10/23/19	22552	EBERT CONSTRUCTION	06008867380859	520	TOILET RENOVATIONS	0.00	10,620.62
A101.00	372424	10/23/19	30293	FIREFLY COMPUTERS,	06005870795731	556	QUOTE SRO0003042	0.00	59.98
A101.00	372425	10/23/19	02490	FOLLETT SCHOOL SOLU	06005870795000	406	BOOKS FOR SOUTHVIEW	0.00	1,088.11
A101.00	372474	10/23/19	10090	MACKIN EDUCATIONAL	06005870795000	406	BOOKS FOR COUNTRYSI	0.00	449.10
A101.00	372489	10/23/19	25610	MOTG-MINNESOTA OFFI	06005870795734	556	USAGE 9/3-10/2 DMTS	0.00	172.71
A101.00	372499	10/23/19	30247	NATIONWIDE	06005867382000	340	POL CIM7838AW INLAN	0.00	991.00
A101.00	372501	10/23/19	22439	OFFICE OF MN IT SER	06005870795754	556	WAN SVC FOR SEP 19	0.00	1,740.58
A101.00	372505	10/23/19	15331	PRAIRIE ELECTRIC CO	06005870795000	556	CABLE REP AT CONCOR	0.00	293.20
A101.00	372540	10/23/19	14570	SOURCEWELL TECHNOLO	06005870795000	405	7/19-6/20 NON SUB E	0.00	62.37
A101.00	372540	10/23/19	14570	SOURCEWELL TECHNOLO	06005870795000	405	7/19-6/20 SUB ELIGI	0.00	13,313.16
TOTAL CHECK								0.00	13,375.53

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FUND - 06 - CONSTRUCTION FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	372550	10/23/19	15501	WILD RUMPUS BOOK ST	06005870795000	406	BOOKS FOR VALLEY VI	0.00	121.52
A101.00	372550	10/23/19	15501	WILD RUMPUS BOOK ST	06005870795000	406	BOOKS FOR VALLEY VI	0.00	197.46
TOTAL CHECK								0.00	318.98
A101.00	372619	10/30/19	10090	MACKIN EDUCATIONAL	06005870795000	406	BOOKS FOR CONCORD	0.00	334.98
A101.00	372632	10/30/19	26376	NOODLE TOOLS INC	06005870795000	405	NOODLE TOOLS RENEWA	0.00	1,134.00
A101.00	V14742	10/02/19	E9412	SARA SWENSON	06005870795000	406	LIBRARY BOOKS	0.00	45.43
TOTAL CASH ACCOUNT								0.00	235,894.35
TOTAL FUND								0.00	235,894.35

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 ACCOUNTING PERIOD: 5/20

FUND - 12 - BUILDING FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	123887	10/02/19	22875	ADVANCE TERRAZZO &	12020870000000	520	VVMS RENOV-WS 09B	0.00	32,889.00
A101.00	123888	10/02/19	30690	AE2S CONSTRUCTION L	12020870000000	520	VVMS RENOV-WS 12-A	0.00	47,988.68
A101.00	123889	10/02/19	30804	B&D ASSOCIATES, INC	12020870000000	520	VVMS RENOV-WS 04A	0.00	16,681.05
A101.00	123890	10/02/19	10363	CENTRAL ROOFING COM	12020870000000	520	VVMS RENOV	0.00	19,094.86
A101.00	123891	10/02/19	22552	EBERT CONSTRUCTION	12020870000000	520	VVMS RENOV-WS 03A	0.00	2,722.70
A101.00	123891	10/02/19	22552	EBERT CONSTRUCTION	12020870000000	520	VVMS RENOV-WS 06A	0.00	3,407.74
TOTAL CHECK								0.00	6,130.44
A101.00	123892	10/02/19	30771	GENERAL SHEET METAL	12020870000000	520	VVMS RENOV-WS 23A	0.00	172,445.00
A101.00	123893	10/02/19	31047	KMH ERECTOR, INC.	12020870000000	520	VVMS RENOV	0.00	8,073.10
A101.00	123894	10/02/19	28705	LANCE SERVICE INC.	12020870000000	520	VVMS RENOV-WS 12A	0.00	12,007.05
A101.00	123895	10/02/19	25769	VIKING AUTOMATIC SP	12020870000000	520	VVMS RENOV-WS 21A	0.00	7,004.35
A101.00	123896	10/09/19	30255	FIBRWRAP CONSTRUCTI	12019870000000	520	SVMS RENOV-03B	0.00	6,145.22
A101.00	123897	10/09/19	30698	GERTENS GREENHOUSES	12019870000000	520	SVMS PLANTS	0.00	506.76
A101.00	123898	10/09/19	13856	PHASOR ELECTRIC COM	12019870000000	520	SVMS RENOV-WS 26A	0.00	128,625.02
A101.00	123899	10/09/19	29092	PINNACLE WALL SYSTE	12019870000000	520	SVMS RENOV-WE 09A	0.00	35,221.92
A101.00	123900	10/09/19	25308	WOLD ARCHITECTS & E	12020870000530	305	VVMS 2017 FURN-100%	0.00	615.00
A101.00	123900	10/09/19	25308	WOLD ARCHITECTS & E	12020870000000	305	VVMS 2016 RENOV-95%	0.00	6,833.12
TOTAL CHECK								0.00	7,448.12
A101.00	123901	10/23/19	23276	AXEL H. OHMAN INC.	12019870000000	520	SVMS RENOV-WS 03A	0.00	6,586.80
A101.00	123902	10/23/19	27717	CATALYST SOURCING S	12020870000000	305	FF&E SURPLUS MGMT-V	0.00	736.00
A101.00	123903	10/23/19	30771	GENERAL SHEET METAL	12020870000000	520	VVMS RENOV-WS 23A	0.00	7,600.00
A101.00	123904	10/23/19	29006	HALLBERG ENGINEERIN	12532870000000	520	REF PO 181157	0.00	3,645.00
A101.00	123905	10/23/19	20605	INNOVATIVE OFFICE S	12020870000000	530	VVMS RENOV-FURNITUR	0.00	23,769.85
A101.00	123906	10/23/19	22320	KRAUS-ANDERSON CONS	12020870000851	305	CONS MGMT SVCS-VVMS	0.00	2,800.00
A101.00	123906	10/23/19	22320	KRAUS-ANDERSON CONS	12020870000000	520	GENERAL COND-VVMS	0.00	4,866.57
A101.00	123906	10/23/19	22320	KRAUS-ANDERSON CONS	12019870000000	520	GENERAL CONDO-SVMS	0.00	7,755.88
A101.00	123906	10/23/19	22320	KRAUS-ANDERSON CONS	12020870000851	305	SITE COND-VVMS	0.00	8,000.00
TOTAL CHECK								0.00	23,422.45
A101.00	123907	10/23/19	18615	NAC	12019870000000	520	SVMS REMODEL-WS 23A	0.00	2,180.03
A101.00	123908	10/23/19	28970	RTL CONSTRUCTION,IN	12020870000000	520	VVMS RENOV-WS 09A	0.00	4,786.63

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ACCOUNTING PERIOD: 5/20

FUND - 12 - BUILDING FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
A101.00	123909	10/23/19	31082	TERRAZZO DESIGN, LL	12020870000000	520	VVMS RENOV-WS 09E	0.00	9,166.08
A101.00	123910	10/23/19	30195	THE CAULKERS COMPAN	12020870000000	520	VVMS RENOV 07K	0.00	1,464.50
TOTAL CASH ACCOUNT								0.00	583,617.91
TOTAL FUND								0.00	583,617.91
TOTAL REPORT								0.00	3,726,644.36



Board Meeting Date: 11/18/2019

TITLE: VVMS Extended French to Canada

TYPE: Consent

BACKGROUND:

In accordance with Policy 538, the following international student travel experience for up to 30 VVMS Extended French students from **May 30 – June 4, 2020** has received support by the school's administration. Participating students will not miss any school days for this summer travel experience.

This rich, interactive experience supports both language and cultural learning, and aligns with a number of ACTFL world language standards and EPS Educational Competencies.

All students and chaperones will travel as a group to and from Canada via a major U.S. air carrier. Hotel accommodations will be in centrally located, 3+ star hotels in Quebec City and Montreal. The cost of the tour is \$2,389 per student, inclusive of lodging, transportation, breakfast & dinner, insurance, and entrance fees. Students will be responsible for all costs, and will have the opportunity to earn a portion of the travel expense through various fundraising activities. Need-based scholarships are available. Travel coordination will be provided by [Language and Friendship](#), an internationally recognized student travel organization and the long-standing travel partner for the EPS Normandale back-to-back experience.

Supervision: Staff members traveling with the group are Pierre Schmidt and Natalie Godin. Additional licensed staff will chaperone per policy guidelines.

RECOMMENDATION: Approve the student travel experience.



Board Meeting Date: 11/18/2019

TITLE: COMMENDATION OF NATIONAL MERIT SCHOLARSHIP PROGRAM HONOREES

TYPE: Consent

BACKGROUND: Students took the test as juniors in 2018-19. The nineteen Edina Semifinalists – who represent 2.9% of last year’s junior class – are among approximately 16,000 Semifinalists representing the top half of one percent of the nation’s most academically-talented young people. During the years the National Merit Foundation has been in existence, Edina High School has had National Merit Finalists and Semifinalists each year. Since 1971, the number of Semifinalists has ranged from 8-23 students.

In addition, there are twenty Edina Commended Students who, though they will not continue in the competition for the 2020 National Merit Scholarship awards, are among the highest scorers, and in the top five percent, of students who enter the competition by completing the PSAT/NMSQT.

Three of these EHS students also received academic recognition as part of the College Board’s National Hispanic Recognition Program (NHRP). They show their academic excellence by achieving the minimum required PSAT/NMSQT Selection Index score, and additionally earning a cumulative GPA of 3.5 or higher by the middle of their junior year.

Semifinalists and Commended students are announced in the fall when test takers are seniors. Finalists are announced in the spring before their graduation. Some Semifinalists do not proceed to the Finalist stage if their high school academic records are not high enough, if students decline in the additional testing, or if students move to another community.

RECOMMENDATION: Congratulate the named Edina seniors as the District’s National Merit Scholarship Program honorees.

ATTACHMENTS:

1. List of Honorees (next page)

National Merit Scholar Semifinalists

Jennifer Ai	Megan McLenighan	Theodor Teske
Bella Boeckenstedt	Joseph Powers	Amy Wang
Olof de Verdier	Helen Propson	Ruoran Xu
Jaehyun Hong	Tiffany Qian	Kerui Yang
Biren Katyal	Ryne Reger	Lucy Yang
Romy Luong	Matthew Ruppert	
Lindsey McKhann	Sabrina Talghader	

National Merit Scholar Commended Students

Ian Alexander	Jessica Hunt	Shrey Ramesh
Sean Baird	Jessica Ip	Morgan Richter
Matthew Cao	Aryan Jain	Mihika Sathe
Brian Castellano	Crystal Liu	Maggie Tian
Quinn Cowing	Isabel Melton	Haley Utendorfer
Dana Ehrlich	William Musolf	Cole Weinstein
Russell Gokemeijer	Stella Olken-Hunt	

National Hispanic Scholars

Paul Gherghetta	Clementine Raffy	Jacob Uribe
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Historic Record of Edina National Merit Semifinalists and Commended Students

School Year	Semifinalists	Commended	Junior Class Size	Semifinalist % of Junior Class	Commended % of Junior Class	Total % National Merit of Jr. Class*	Number Of Finalists
2019-20	19	20	654	2.9%	3.0%	6.0%	<i>Announced in 2020</i>
2018-19	17	30	700	2.4%	4.3%	6.7%	17
2017-18	16	31	665	2.4%	4.7%	7.5%	15
2016-17	14	35	677	2.1%	5.2%	7.2%	14
2015-16	20	21	643	3.1%	3.3%	6.4%	20
2014-15	16	21	674	2.4%	3.1%	5.5%	15
2013-14	17	22	628	2.7%	3.5%	6.2%	10
2012-13	12	29	654	1.8%	4.4%	6.2%	12
2011-12	14	33	630	2.2%	5.2%	7.4%	13
2010-11	15	19	620	2.4%	3.0%	5.4%	13
2009-10	17	31	591	2.9%	5.2%	8.1%	16

Male/Female Comparison of National Merit Recipients*

School Year	Total Scholars	Number of Males	Male % of Total	Number of Females	Female % of Total
2019-20	39	16	41%	23	59%
2018-19	47	31	66%	16	34%
2017-18	50	28	56%	22	44%
2016-17	49	24	49%	25	51%
2015-16	41	21	51%	20	49%
2014-15	37	15	41%	22	59%
2013-14	39	22	56%	17	44%
2012-13	42	14	33%	28	66%
2011-12	47	22	47%	25	53%
2010-11	34	14	41%	20	59%
2009-10	48	24	50%	24	50%



Board Meeting Date: 11/18/2019

TITLE: 2020-2021 & 2021-2022 Early Childhood through Grade 12 School Calendars

TYPE: Discussion

PRESENTER(S): Bryan Bass & Randy Smasal

BACKGROUND: After reviewing the survey data from over 2,900 students, staff, and parents, the district's calendar committee - comprised of teacher, staff, parent and administrative representatives - developed calendar drafts for the 2020-2021 and 2021-2022 school years to present to the school board.

The proposed calendar drafts developed for the two school years included the following parameters:

- Prioritize a consistent pre or post-Labor Day start for 2020-21 and 2021-22 due to planned construction in the summers of 2020 and 2021
- Identify both a winter and spring break
- Identify a minimum of the following:
 - Prof Learning Days = 4 full-days, plus 4 late starts or early releases
 - P-S-T Conf Hours = 16
 - Data Days = 2
- Identify two make-up days in case of emergency closing days in excess of two days (*Use of E-Learning Days)
- Recognize needs and time challenges of school construction
- Create opportunities for collaborative time at each school site
- Create options to pace professional learning throughout the year
- Pursue alignment of targeted learning in the summer months
- Consider district calendar impacts on students, families and staff
- Consider the possibility of first semester ending with start of winter break
- Final recommendations will be brought to the school board for final decision not later than November 2019

With the above parameters and information before the committee, every effort was made to develop a calendar that could work for all stakeholders.

RECOMMENDATION: Approve the attached calendar options for 2020-2021 and 2021-2022.

PRIMARY ISSUE(S) TO CONSIDER: Calendars for 2020-2021 & 2021-2022

ATTACHMENTS:

1. Calendar Drafts for 2020-2021 & 2021-2022

(DRAFT)

2021-2022 Academic Calendar

July 2021

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2021

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November 2021

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December 2021

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JULY

5-6 District Holiday (*Building Closed*)

AUGUST

16-19 New Teacher Workshop
 20 Potential Floater* (*or June 8*)
 23-27 Building Inservice
 30 First Day of School (Gr. 1-12)
 31 First Day of School (Kindergarten)

SEPTEMBER

6 Labor Day
 District Holiday (*Building Closed*)
 7 First Day of School (ECSE, ELC)
 27 Teacher Inservice (No Students)

OCTOBER

13 Early Release
 14-15 Education MN Conv. (*No Students*)

NOVEMBER

2 Election Day/PST Conferences
 (No Students)
 Conf. Comp Day (*No Students*)
 24 Thanksgiving Break (*No Students*)
 25-26 District Holiday (*Building Closed*)

DECEMBER

7 Early Release
 23-24 District Holiday (*Building Closed*)
 22-31 Winter Break (*No Students*)

** Each site will determine specific dates and times for fall & spring conference*

**171 Student & 184 Teacher duty days*

January 2022

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2022

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2022

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

JANUARY

3 District Holiday (*Building Closed*)
 17 Martin Luther King, Jr. Day
 District Holiday (*Building Closed*)
 19-21 Final Exams/Early Release
 (Gr. 9-12)
 20 End of Semester I
 21 Teacher Data Day (*No Students*)

FEBRUARY

10 Early Release
 21 Presidents' Day
 District Holiday (*Building Closed*)
 22 Teacher Inservice (*No Students*)

MARCH

11 Teacher Inservice / Conferences*
 (*No Students*)
 21-25 Spring Break (*No Students*)

APRIL

15 Early Release

MAY

27, 31 Final Exams Start (Gr. 9-12)
 30 Memorial Day
 District Holiday (*Building Closed*)

JUNE

1-2 Final Exams Con't (Gr. 9-12)
 2 Last Day of School (All Students)
 3 Teacher Data Day
 5 Commencement
 6 Potential Floater* (*or Aug. 23*)

COLOR KEY

No Students (main academic year)
Holiday (No Students)
Early Release
Teacher Inservice (No Students)
Teacher Data Day (No Students)
New Teacher Workshop (No Students)
Potential Floater Day (No Students)
Conference Comp Day / PST Conf (No Students)

(DRAFT)

2020-2021 Academic Calendar

July 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2020						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2020						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2020						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2020						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JULY

3-6 District Holiday (*Building Closed*)

AUGUST

17-20 New Teacher Workshop
21 Potential Floater*
24-28 Building Inservice
31 First Day of School (Gr. 1-12)

SEPTEMBER

1 First Day of School (Kindergarten)
7 Labor Day
District Holiday (*Building Closed*)
28 Teacher Inservice (No Students)

OCTOBER

14 Early Release
15-16 Education MN Conv. (*No Students*)

NOVEMBER

3 Election Day/ PST Conferences (*No Students*)
25 Conf. Comp Day (*No Students*)
26-27 Thanksgiving Break (*No Students*)
District Holiday (*Building Closed*)

DECEMBER

8 Early Release
24-25 District Holiday (*Building Closed*)
21-31 Winter Break (*No Students*)

** Each site will determine specific dates and times for fall & spring conference*

**171 Student & 184 Teacher duty days*

January 2021						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2021						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2021						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2021						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JANUARY

1 District Holiday (*Building Closed*)
Winter Break (*No Students*)
12-14 Final Exams/Early Release (Gr. 9-12)
14 End of Semester I
15 Teacher Data Day (*No Students*)
18 Martin Luther King, Jr. Day
District Holiday (*Building Closed*)

FEBRUARY

5 Early Release
15 Presidents' Day
District Holiday (*Building Closed*)
16 Teacher Inservice (*No Students*)

MARCH

12 Teacher Inservice / Conferences*
29-31 Spring Break (*No Students*)

APRIL

1-2 Spring Break con't (*No Students*)
22 Early Release

MAY

31 Memorial Day
District Holiday (*Building Closed*)

JUNE

1-4 Final Exams (Gr. 9-12)
4 Last Day of School (All Students)
7 Commencement/Teacher Data Day
8 Potential Floater* (*or Aug. 28*)

COLOR KEY

No Students (<i>main academic year</i>)
Holiday (<i>No Students</i>)
Early Release
Teacher Inservice (<i>No Students</i>)
Teacher Data Day (<i>No Students</i>)
New Teacher Workshop (<i>No Students</i>)
Potential Floater Day (<i>No Students</i>)
Conference Comp Day / PST Conf (<i>No Students</i>)

EPS Calendar Committee Update Monday, Nov. 18, 2019



Overview

Board Parameters

Stakeholder Input

Calendar Design



Board Parameters

- [GUIDING CHANGE DOCUMENT:
2020-2021 & 2021-2022 School Calendars](#)

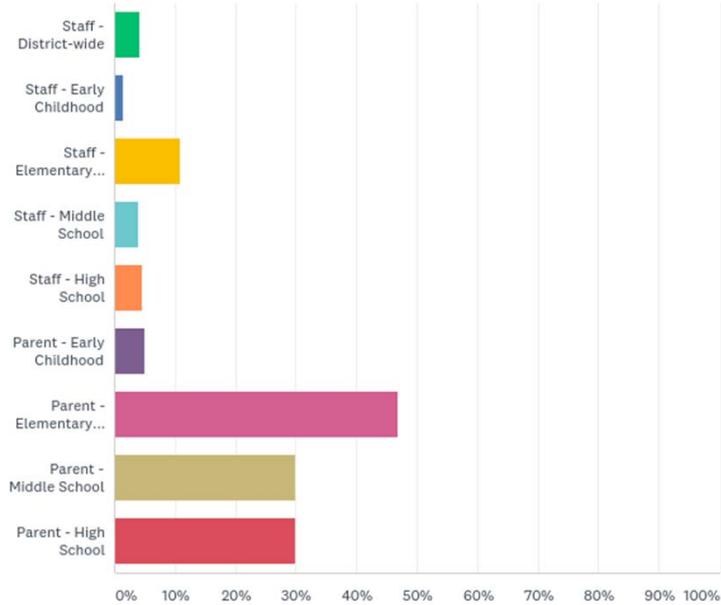


Stakeholder Input



Q1: From what perspective are you responding to this survey? (check all that apply)

Answered: 2,912 Skipped: 0



Q1: From what perspective are you responding to this survey? (check all that apply)

Answered: 2,912 Skipped: 0

ANSWER CHOICES	RESPONSES	
Staff - District-wide	4.09%	119
Staff - Early Childhood	1.44%	42
Staff - Elementary School	10.78%	314
Staff - Middle School	3.95%	115
Staff - High School	4.64%	135
Parent - Early Childhood	5.12%	149
Parent - Elementary School	46.84%	1,364
Parent - Middle School	29.84%	869
Parent - High School	29.98%	873
Total Respondents: 2,912		

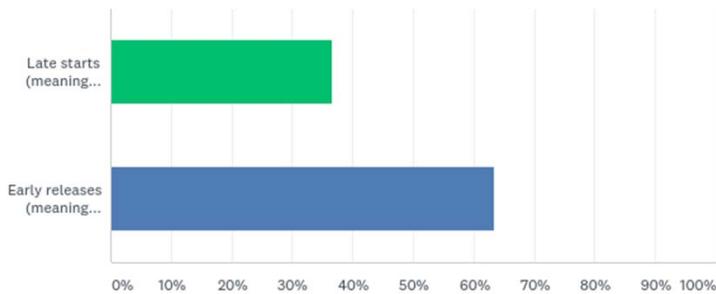
Q2: What option do you prefer most for the length of these breaks?

Answered: 2,870 Skipped: 42

ANSWER CHOICES	RESPONSES
Shorter Thanksgiving Break (3 days); Longer Winter Break (2 weeks)	71.64% 2,056
Longer Thanksgiving Break (1 week); Shorter Winter Break (10 days)	19.65% 564
I do not have a preference, either option is good	9.06% 260
Total Respondents: 2,870	

Q3: The school district has offered late starts and early releases to support additional time for teachers to examine student learning data and provide professional learning. Which option for this time is most desirable?

Answered: 2,804 Skipped: 108



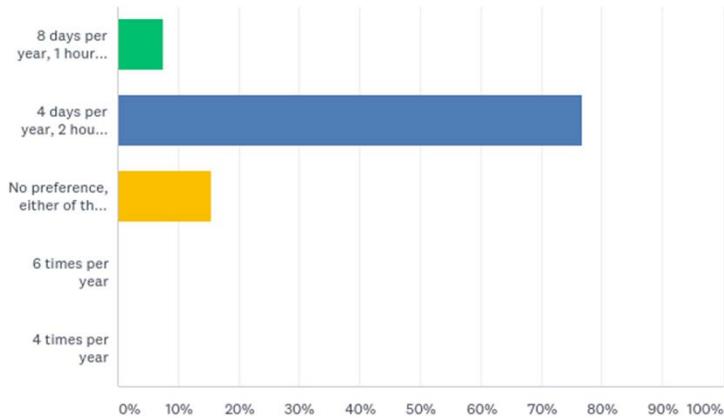
Q3: The school district has offered late starts and early releases to support additional time for teachers to examine student learning data and provide professional learning. Which option for this time is most desirable?

Answered: 2,804 Skipped: 108

ANSWER CHOICES	RESPONSES
Late starts (meaning students arrive later than usual to school)	36.55% 1,025
Early releases (meaning students leave school and arrive home earlier than usual)	63.45% 1,779
TOTAL	2,804

Q4: In terms of frequency, of late starts and early releases, which model do you prefer?

Answered: 2,830 Skipped: 82



Q6: If the school district has to institute make-up weather emergency days, which options are acceptable? (Check all that apply)

Answered: 2,822 Skipped: 90

ANSWER CHOICES	RESPONSES	
Eliminate a professional development day	55.49%	1,566
Attend on Presidents Day	32.46%	916
Shorten Spring Break	5.78%	163
Extend the school year	27.68%	781
Digital or 'at home' make-up day (facilitated online learning)	59.18%	1,670
Total Respondents: 2,822		



Calendar Draft

- [2020-2021 and 2021-2022 School Calendars](#)



Questions



Thank you!





Board Meeting Date: 11/18/2019

TITLE: RFP Request for a Vendor to Handle Substitute Teacher Staffing

TYPE: Discussion

PRESENTER(S): John Toop; Bryan Bass

BACKGROUND: The process for recruiting, hiring, onboarding, orienting and maintaining substitute teachers in the Edina School District is currently completed by a Confidential Department Specialist who is a member of the Human Resources Department. The HR Department and Business Office have realized how time consuming the substitute teacher hiring and employment process is to have “in house.” With such a vital role, substitutes help our schools fill absences when teachers are out ill or while they participate in professional development opportunities. We would like to discuss a suggestion for a request for proposal to determine if there is a vendor who can assist our district with this process, providing added support with such a time consuming and vital process. By outsourcing a majority of the day-to-days tasks to an external vendor, HR and Payroll will have additional time to focus on currently emerging (and equally important) needs such as the Wage Theft Law, learning and implementing new benefits software, and converting current printed HR files to an electronic format.

RECOMMENDATION: Allow a formal RFP for vendors to take place to handle the substitute teacher employment process.

PRIMARY ISSUE(S) TO CONSIDER: Improving substitute teacher staffing while allowing HR and Payroll to have a stronger focus on other emerging duties.

School District Cost Analysis

Current District Cost	Annualized District Cost	Opportunity Time & Cost Savings
\$1,084,129 Payroll – substitute teachers ¹	\$1,084,129 Your district's substitute Payroll	ACA: - Exposure and risk is limited as subs are on Vendor's payroll - No limit on number of hours subs can work - Vendor tracks hours the substitutes work - Vendor offers insurance to qualifying substitutes; no district costs Human Resources: - Tracks, reports, and complies with state and local mandates - Tracks and pays subs for sick pay where legislated - Recruits, interviews, background checks, screen, qualifies, trains and hires substitutes - Partners with the district to grow the sub pool year-round - Provides many professional development/training opportunities for subs Assignment Filling: - Partners with the Absence Management (formerly Aesop) for real time reports - Calls substitutes for last minute and mid-day assignments - Handles communication with subs for assignments, re-assignments, conflicts, and other questions Payroll: - Reconciles assignments on Absence Management (formerly Aesop), and pays substitutes weekly
\$198,634 Substitutes' Burden – hard costs ²	1.28 (= sub payroll plus 28% markup)	
\$140,494 Substitutes' Burden – soft costs ³	<i>Includes: all payroll and burden and Absence Management costs</i>	
\$0 Background & license checks ⁴		
\$0 Physicals & TB tests ⁵		
\$0.00 Unemployment Claims ⁶		
\$162,950 Employee Payroll for Subbing on Prep ⁷		
\$27,000 Absence Management Cost (current or proposed) ⁸		
\$1,613,208 (TOTAL BUDGET FOR SUBS)	\$1,387,686 (TOTAL BUDGET FOR SUBS)	
95% Estimated Fill Rate		
+	+	
	\$7,000 One-time set-up fee	
\$_____ Payroll for reassigned sub-calling staff, payroll staff for subs; and HR relieved of many substitute coordination responsibilities	<i>ACA-compliant insurance policy Teachers On Call will offer qualifying substitutes we believe will totally protect the district from any costs being passed along! If the ACA guidelines change considerably and any costs need be passed along, it will only be the actual tax cost for the individual ACA-compliant plan (no mark-up) ... and only if sub qualifies and accepts!</i>	
\$_____ Cost of borrowing money ⁹		

¹ based on est'd # of teachers x 8% avg. absenteeism/day x 180 sch. days = sub days x \$x/day = payroll

18.32% ² Burden Hard Costs: See Hardcost tab for details

12.96% ³ Burden Soft Costs: Staff time in each school building for manual sub calling each day, and handling incoming phone calls from substitutes, regarding assignments, re-assignments, conflicts, payroll questions ... Staff time for tracking and recording staff absences, tracking substitutes' time, and handling Substitutes' payroll ... Time and expense for calculating and verifying payroll for substitutes, advertising, recruiting, and interviewing subs, and maintaining substitute personnel files ... Paper costs

⁴ estimated at \$25/sub, based on 20% annual turnover

⁵ based on \$12 cost times total number of new subs (# of students / 14 = # of teachers / 3 = # of subs x .20 x \$12)

⁶ Estimated unemployment expense typical for a district

⁷ Many districts pay internal employees a higher rate when an individual teacher would need to sub on their prep period - see overload sheet for details

⁸ Latest cost presented by Frontline for Absence Management will be absorbed by the vendor, district no longer pays directly

⁹ Many districts are in a position to have to borrow funds for payroll/tax obligations. When using a vendor, the district pays only after a substitute works for them

Worksheet:	
Number of Teachers	656
# of School Days	180
# of Schools in District	10
Average Daily sub pay rate:	\$ 130.00

Markup quotation expires November 1, 2019

Savings with Outsourcing to Vendor:	\$225,522
--	------------------

Overload Cost Calculation	
Daily Unfilled Absences:	3
Hours Per Day:	7.5
Hourly Pay:	\$ 46.00
Number of School Days:	180
Yearly Overload:	\$ 162,950

Variables used to estimate daily # of unfilled absences

Teacher Count	656
8% absence rate	52
assumed fill rate	95%
Daily estimated Fills	50

Hard Cost Burden Breakdown

\$1,084,129		Payroll – substitute teachers
\$82,936	7.650%	FICA
\$7,155	0.660%	Workers' Comp Insurance
\$81,310	7.500%	TRA/PERA
\$5,421	0.500%	Payroll/Direct Deposit
\$21,683	2.000%	Advertising / Recruiting
\$130	0.012%	Liability
\$198,634	18.322%	Hard Cost Burden

Soft Cost Burden Breakdown			
			Substitutes' Burden – soft costs
School Secretary time	Average weekly hours per school	10	
	# of school locations	10	
	Hourly pay rate	\$19.36	
	# of weeks worked	36	\$69,696
School Principal time reviewing substitute applications and dealing with issues	Average weekly hours per school	2	
	# of weeks worked	36	
	# of school locations	10	
	Hourly pay rate	\$81.37	\$58,585
HR Administrative time	Hours worked per week	10	
	# of weeks worked	36	
	Hourly pay rate	\$26.99	\$9,716
Hiring/Onboarding Training Sessions (paid sub training)	# of substitutes per session	25	
	Average hours per session	2	
	# of new hire sessions per school year	1	
	Substitute hourly pay rate	\$16.90	
	Substitute tax %	18%	\$997
Copies/paper for files/storage/toner/document destruction	Average cost per school location	\$150	
	# of school locations	10	\$1,500
	Soft Cost Burden		\$140,494
	% of Wages		13.0%

School District can update yellow cells with more accurate time estimates based on their experience

assume 2 hrs/day if currently using schedule technology, 4 hrs/day if no technology

2 hours with technology, 4 without

assume 2 hrs/day if currently using schedule technology, 4 hrs/day if no technology

FUND	BUDGET CODE	ACCOUNT	----- TITLE -----	BUDGET	YEAR TO DATE EXP
01		145	SUB TCHR SALARY	-	212.40
01	01005105000000	145	SUB TCHR SALARY	50,000	40,472.96
01	01005203000000	145	SUB TCHR SALARY	-	145.04
01	01005204414000	145	SUB TCHR SALARY	18,100	5,484.57
01	01005205417000	145	SUB TCHR SALARY	1,500	755.00
01	01005211000000	145	SUB TCHR SALARY	-	405.04
01	01005218388000	145	SUB TCHR SALARY	10,000	615.08
01	01005219317000	145	SUB TCHR SALARY	1,500	-
01	01005400000000	145	SUB TCHR SALARY	114,500	4,719.87
01	01005404740299	145	SUB TCHR SALARY	300	-
01	01005605335000	145	SUB TCHR SALARY	5,000	1,735.20
01	01005610000000	145	SUB TCHR SALARY	30,000	16,628.36
01	01005640000000	145	SUB TCHR SALARY	-	305.04
01	01005640316000	145	SUB TCHR SALARY	22,408	11,208.48
01	01005720000000	145	SUB TCHR SALARY	-	829.54
01	01019211000000	145	SUB TCHR SALARY	115,000	135,238.07
01	01019211000096	145	SUB TCHR SALARY	-	180.44
01	01019400000000	145	SUB TCHR SALARY	-	10,441.15
01	01019640316000	145	SUB TCHR SALARY	7,000	22,673.20
01	01020211000000	145	SUB TCHR SALARY	100,090	112,052.66
01	01020211000096	145	SUB TCHR SALARY	1,000	4,801.80
01	01020400000000	145	SUB TCHR SALARY	-	7,870.64
01	01020640316000	145	SUB TCHR SALARY	8,000	1,655.04
01	01021211000000	145	SUB TCHR SALARY	140,090	213,050.50
01	01021292000000	145	SUB TCHR SALARY	-	1,155.08
01	01021400000000	145	SUB TCHR SALARY	-	27,285.83
01	01021640316000	145	SUB TCHR SALARY	30,000	4,475.22
01	01526203000000	145	SUB TCHR SALARY	86,500	74,973.00
01	01526400000000	145	SUB TCHR SALARY	-	10,353.48
01	01526420740000	145	SUB TCHR SALARY	-	-
01	01526640316000	145	SUB TCHR SALARY	6,000	8,307.91
01	01527203000000	145	SUB TCHR SALARY	74,794	72,275.09
01	01527203000096	145	SUB TCHR SALARY	-	(525.00)
01	01527400000000	145	SUB TCHR SALARY	-	10,842.84
01	01527640316000	145	SUB TCHR SALARY	5,000	-
01	01528203000000	145	SUB TCHR SALARY	48,500	55,607.18
01	01528203000093	145	SUB TCHR SALARY	-	10,224.89
01	01528203000096	145	SUB TCHR SALARY	-	135.00
01	01528203000145	145	SUB TCHR SALARY	5,000	1,805.28
01	01528400000000	145	SUB TCHR SALARY	-	10,600.34
01	01528640316000	145	SUB TCHR SALARY	5,000	3,374.09
01	01529203000000	145	SUB TCHR SALARY	53,580	81,556.82
01	01529400000000	145	SUB TCHR SALARY	-	4,610.39
01	01529420740000	145	SUB TCHR SALARY	-	-
01	01529640316000	145	SUB TCHR SALARY	5,000	-
01	01532203000000	145	SUB TCHR SALARY	51,687	47,343.81
01	01532400000000	145	SUB TCHR SALARY	-	5,072.22
01	01532640316000	145	SUB TCHR SALARY	5,000	2,115.36
01	01533201000000	145	SUB TCHR SALARY	-	5,288.52
01	01533203000000	145	SUB TCHR SALARY	56,714	48,344.24
01	01533203317000	145	SUB TCHR SALARY	985	3,638.00
01	01533400000000	145	SUB TCHR SALARY	-	1,392.07
01	01533640316000	145	SUB TCHR SALARY	5,000	935.00
01	01535400000000	145	SUB TCHR SALARY	-	1,373.31
01	01535640316000	145	SUB TCHR SALARY	2,500	89.31
				1,065,747	1,084,129.36



Board Meeting Date: 11/18/2019

TITLE: Policy Review

TYPE: Discussion

PRESENTER(S): Board Policy Committee

BACKGROUND: The following policies have been reviewed for clarity and brevity, and to align with district practice and state statutes:

- 532 - Use of Peace Officers & Crisis Teams
- 624 - Online Learning Options
- 711 - Student Activities Accounting
- 720 - Uniform Grant Guidance

RECOMMENDATION: Review the policies with an eye toward accepting at the next regular School Board meeting.

ATTACHMENTS:

1. 532 - Use of Peace Officers & Crisis Teams
2. 624 - Online Learning Options
3. 711 - Student Activities Accounting
4. 720 - Uniform Grant Guidance

Students

Use of ~~Peace Officers and Crisis Teams~~ and Peace Officers to Remove Students with IEPs from School Grounds

I. Purpose

This policy describes the appropriate use of crisis teams and peace officers ~~and crisis teams~~ to remove from school grounds, if necessary, a student with an individualized education program (IEP).

II. General Statement of Policy

The school district is committed to promoting learning environments that are safe for all members of the school community. It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.

All students, including those with IEPs, are subject to the terms of the district's discipline policy. Building level administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the district's discipline policy.

If a student with an IEP engages in conduct which, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.

III. Definitions

For purposes of this policy, the following terms have the meaning given them in this section:

- A. "Student with an IEP" or "the student" means a student who is eligible to receive special education and related services pursuant to the terms of an IEP or an individual interagency intervention plan (IIIP).
- B. "Crisis team" means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee will serve as the leader of the crisis team. ~~"Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace~~

~~Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term “peace officer” includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.~~

- C. “Peace officer” means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term “peace officer” includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper. ~~“Police liaison officer” is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.~~
- D. “Police liaison officer” is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students. ~~“Crisis team” means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee will serve as the leader of the crisis team.~~
- E. The phrase “remove the student from school grounds” is the act of securing the person of a student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.
- F. “Emergency” means a situation where immediate intervention is needed to protect a child or other individual from physical injury or to prevent serious property damage.
- G. All other terms and phrases used in this policy will be defined in accordance with applicable state and federal law or ordinary and customary usage.

IV. Removal of Students with IEPs from School Grounds

A. Removal by Crisis Team

If the behavior of a student with an IEP escalates to the point where the student’s behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building’s crisis team may be summoned. The crisis team may attempt to de-escalate the student’s behavior by means including, but not limited to, those

described in the student's IEP and/or behavior intervention plan. When such measures fail, or when the crisis team determines that the student's behavior continues to endanger or may endanger the health, safety, or property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

If the student's behavior cannot be safely managed, school personnel may immediately request assistance from the police liaison officer or a peace officer.

B. Removal by Police Liaison Officer or Peace Officer

If a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team, building administrator, or the building administrator's designee, may request that the police liaison officer or a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Whether or not a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report a crime committed by a student with an IEP to appropriate authorities. If the district reports a crime committed by a student with an IEP, school personnel will transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and district's policy, Protection and Privacy of Pupil Records.

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Reasonable Force Permitted

In removing a student with an IEP from school grounds, a building administrator, other crisis team members, or the police liaison officer or other agents of the district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.

In removing a student with an IEP from school grounds, police liaison officers and district personnel are further prohibited from engaging in the following conduct:

1. Corporal punishment prohibited by Minn. Stat. § 121A.58;
2. Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;
3. Totally or partially restricting a child's senses as punishment;
4. Denying or restricting a child's access to equipment and devices such as walkers, wheel chairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device will be returned to the child as soon as possible;
5. Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under Minn. Stat. § 626.556;
6. Physical holding (as defined in Minn. Stat. § 125A.0941) that restricts or impairs a child's ability to breathe; restricts or impairs a child's ability to communicate distress; places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a child's torso;
7. Withholding regularly scheduled meals or water; and/or
8. Denying a child access to toilet facilities.

D. Parental Notification

The building administrator or designee will make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds as soon as possible following the removal.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein must be reviewed in the development of the individual student's IEP or IIIP.

F. Effect of Policy in an Emergency; Use of Restrictive Procedures

A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.

If the district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency and the student's IEP, IIP, or behavior intervention plan authorizes the use of one or more restrictive procedures, the crisis team may employ those restrictive procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by Minn. Stat. § 125A.0942, Subd. 5, and otherwise comply with the requirements of § 125A.0941.

G. Reporting to the Minnesota Department of Education (MDE)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, districts must report in a form and manner determined by the Commissioner, about individual students who have been secluded. By July 15 each year, districts must report summary data. The summary data must include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by school personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

Legal References:

Minn. Stat. § 13.01, *et seq.* (Minnesota Government Data Practices Act)
Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 121A.67, Subd. 2 (Aversive and Deprivation Procedures)
Minn. Stat. § 125A.094-125A.0942 (Restrictive Procedures for Children with Disabilities)
Minn. Stat. § 609.06 (Authorized Use of Force)
Minn. Stat. § 609.379 (Permitted Actions)
20 U.S.C. § 1415(k)(6) (Individuals with Disabilities Education Improvement Act of 2004 (IDEA))
34 C.F.R. § 300.535 (IDEA Regulation Regarding Involvement of Law Enforcement)
20 U.S.C. 1232g *et seq.* (Family Educational Rights and Privacy (FERPA))

Cross References:

Policy 506 (Student Discipline)
Policy 507 (Corporal Punishment)
Policy 515 (Protection and Privacy of Student Records)
Policy 806 (Crisis Management Policy)

Policy
adopted: 1/22/08
amended: 2/21/12
revised: 2/23/15

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

Education Programs

Online Learning Options

I. Purpose

~~The purpose of this policy is to~~ recognizes and governs online learning options of students enrolled in the school district for purposes of compulsory attendance and academic credit.

II. General Statement of Policy

- A. The school district supports the opportunity provided through online learning and shall will not prohibit an enrolled student from applying to enroll in online learning.
- B. The ~~school~~ district shall will grant academic credit for completing the requirements of an online learning course or program.
- C. The school district shall will allow an online learning student to have the same access to the computer hardware and education software available in the school district as all other students in the school district. The ~~school~~ district is not responsible for providing additional hardware, software, access or connectivity as required by the student for a course taken outside Edina Public Schools.
- D. The ~~school~~ district shall will continue to provide nonacademic services to online learning students enrolled in Edina Public Schools.
- E. Online learning students may participate in the extracurricular activities of the school district on the same basis as other enrolled students.

III. Definitions

- A. "Online learning" (OLL) is an interactive course or program that delivers instruction from a teacher to a student over the Internet by computer, may be is combined with other traditional delivery methods, including frequent assessment, teacher contact, that include frequent student assessment and may include actual teacher contact time, and meets or exceeds state academic standards.
- B. "Online learning student" is a student enrolled in the school district for purposes of compulsory attendance and enrolled in an online learning course or program delivered by an online learning provider.

- C. "Online learning provider" is a school district, intermediate school district, postsecondary institution, organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is approved by MDE to provide online learning courses. Online learning providers must be approved by the superintendent or designee.

IV. Procedures

A. Dissemination and Receipt of Information

1. The school district will receive, maintain, and disseminate information provided to it by online learning providers.
2. Online courses must meet the policies and standards established by the school district, including student safety, acceptable use of computers, nondiscrimination and class size.

B. Students

1. A student may apply to an online learning provider to enroll in online learning. The student must have the written consent of a parent or guardian to do so if the student is under eighteen (18) years of age.
2. A student may enroll in online learning courses up to the midpoint of the assigned school's term. The school district may waive this requirement for special circumstances and upon acceptance by the online provider. Exceptions for unique circumstances may be approved by the director of teaching and learning.
3. An online learning provider will notify the school district and the student within ten (10) days of acceptance of the student's online learning course or program and hours of instruction.
4. The online provider must make available to Edina Public Schools the course syllabus, standard alignment, content outline, assessment requirements and contact information for online courses taken by students from Edina Public Schools.
5. An online learning student may enroll in online learning courses during the school year to a maximum of 50% of the student's full schedule of courses per term. A student may exceed the supplemental OLL enrollment registration limit if Edina Public Schools grants permission for supplemental OLL enrollment above the limit, or if an agreement is made between Edina Public Schools and the OLL provider for instructional services. Exceptions

for unique circumstances may be approved by the director of teaching and learning.

6. To enroll in more than 50% of their full schedule of courses per term in online learning the student must apply for enrollment to a full-time learning program, in accordance with state law.
7. An online learning student may complete course work at a grade level that is different from the student's current grade level.
8. To enroll in more than 100% of their full schedule of courses per term, aAn online learning student may enroll in additional courses with an online learning provider under a separate agreement that includes terms for payment of any tuition or course fees that would be the responsibility of the student.
9. To enroll in more than 100% of their full schedule of courses per term aAn online learning student may also enroll in additional courses with a postsecondary online learning provider under a separate agreement that includes terms for payment of any tuition or course fees that would be the responsibility of the student.
10. To the extent the school district provides curriculum to resident students that has both physical and electronic components, the school district must make the electronic component accessible to a shared-time resident student in a home school at the request of the student or the student's parent or guardian, provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

C. Classroom Membership and Teacher Contact Time

1. The school district may reduce an online learning student's regular classroom instructional membership in proportion to the student's membership in online learning courses.
2. The school district may reduce the teacher contact time of an online learning student in proportion to the number of online learning courses the student takes from an online learning provider other than the school district.
3. A teacher with a Minnesota license must assemble and deliver instruction to enrolled students receiving online learning from Edina Public Schools. The delivery of instruction occurs when the student interacts with the computer or the teacher and receives ongoing assistance and assessment of learning. The instruction may include curriculum developed by persons other than a teacher with a Minnesota license as long as it is a part of a course that has been approved by MDE.

D. Academic Credit; Graduation Standards or Requirements

1. Edina Public Schools ~~shall~~will apply the same graduation requirements to all students, including online learning students.
2. Edina Public Schools ~~shall~~will use the same criteria for accepting online learning credits or courses as it does for accepting credits or courses for nonresident transfer students under Minnesota law.
3. Edina Public Schools may challenge the validity of a course offered by an online learning provider. Such a challenge will be filed with the Minnesota Department of Education.
4. Edina Public Schools ~~shall~~will count secondary credits granted to an online learning student toward its graduation and credit requirements.
5. If a student completes an online learning course or program that meets or exceeds a graduation standard or grade progression requirement set by Edina Public Schools, that standard or requirement will be met.
6. Edina students who successfully complete an online course provided by Edina Public Schools ~~shall~~will receive a letter grade that will be used in the calculation of grade point average and placed on the student's transcript.
7. Edina students who successfully complete an online course provided by another online provider ~~shall~~will receive a course grade of "P" (Passing) that will not be used in the calculation of grade point average, but will~~shall~~ be placed on the student's transcript.
8. Students, not otherwise enrolled in Edina Public Schools, who successfully complete an online course provided by the school district, ~~shall~~will receive a letter grade that will be reported to the student's resident school district. The resident school district ~~shall~~will determine whether the grade will be used in the calculation of grade point average or how it is placed on the student's transcript.
9. Students who enroll and successfully complete an online postsecondary course ~~shall~~will receive a course grade of "P" (Passing) that will not be used in the calculation of grade point average, but ~~shall~~will be placed on the student's transcript.

Legal References:

Minn. Stat. § 123B.42, Subd. 1a (Curriculum; Electronic Components)

Minn. Stat. § 124D.03 (Enrollment Options Program)

Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)
Minn. Stat. § 124D.095 (Online Learning Option Act)

Cross References:

Policy 510 (Nonresident Enrollment)
Policy 605 (Alternative Programs)
Policy 608 (Special Education)
Policy 613 (Graduation Requirements)
Policy 620 (Course Credit for Learning)

Policy
adopted: 2/22/10

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

Appendix I
Edina Schools
Online Course Registration Agreement

This agreement is entered into between Edina Public Schools District 273 (herein referred to as the "District") and _____ (print student name - hereinafter referred to as "Student") as follows:

1. The student shall fully comply with the District's Online Learning Policy and the Online Learning Option Act, Minnesota Statutes Section 124D.095.
2. By signing and returning this document, the student and parent/guardians agree to complete the required registration steps to successfully enroll within the online course. It is a student and parent/guardian responsibility to complete registration for an online course in an appropriate and timely manner.
3. Students and parents are responsible for reviewing the guidelines of the online provider.
4. Second-semester seniors participating in Senior May Term must complete the online course prior to the start of the SMT experience.
5. Online Course Payment:
 - o Students can add an online course at no cost if they agree to reduce their registered course schedule by an equal amount during the academic year. Students taking less than a full load can take on-line courses at no cost up to the full load.
 - o A student/family is responsible for the full cost of a course if taking a course above the full student's academic schedule threshold or during a summer session.
6. By returning this signed agreement, the student will be dropped from the requested school-based course. A placeholder called "Course Online" will be placed in the student schedule.

Please indicate the course(s) that should be dropped from the student schedule: _____

Please Note: Dropping an Edina-based course after the school withdrawal deadline will result in a "W" mark on the official Edina transcript

Students that are unsuccessful in completing this online course waive their right to sign up for a future online course

Student Name: _____ Grade: _____

Student Signature: _____ Date: _____

Parent Name: _____

Parent Signature: _____ Date: _____

Noninstructional Operations and Business Services

Student Activities Accounting

I. Purpose

This policy establishes procedures for the management of student activities accounting.

II. General Statement of Policy

The school district recognizes the need to provide opportunities to advance student learning, skills and talents through district activities. The district is obligated to ensure maximum accountability for public funds and student activities funds.

The district will account for all student activities funds related to curricular, cocurricular and extracurricular activities. The district will not account for funds generated from nonstudent activities, groups or organizations (i.e. parent organizations, booster groups).

III. Definitions

A. Curricular Activities

“Curricular activities” means those portions of the school program for which credit is granted, whether the activity is part of a required or elective program.

B. Cocurricular Activities

“Cocurricular activities” means those portions of the school-sponsored and school-directed activities designed to provide opportunities for students to participate in such experiences on an individual basis or in groups, at school and at public events, for improvement of skills (i.e., interscholastic sports, pep band). Cocurricular activities are not offered for school credit, cannot be counted toward graduation, and have one or more of the following characteristics:

1. They are conducted at regular and uniform times during school hours, or at times established by school authorities;
2. They are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit; and
3. They are partially, primarily or totally funded by public moneys for general instructional purposes under direction and control of the school board.

C. Extracurricular (Noncurricular/Supplementary) Activities

“Extracurricular (noncurricular/supplementary) activities” means all direct and ~~individual personal~~ services for students for their enrichment that are managed and operated under the direction/guidance of an adult or staff member. Extracurricular activities have all of the following characteristics:

1. They are not offered for school credit nor required for graduation;
2. They generally are conducted outside school hours or, if partly during school hours, at times agreed upon by the participants and approved by school authorities;
3. The content of the activities is determined primarily by the student participants under the direction/guidance of a staff member or other adult.

The school board will take charge of and control over all student activity accounting that relates to extracurricular activities.

D. Public Purpose Expenditure

“Public purpose expenditure” is one which benefits the community as a whole, is directly related to the functions of the school district, and does not have as its primary objective the benefit of private interest.

IV. Management and Control of Activity Funds

A. Curricular, Cocurricular and Extracurricular Activities Under School Board Control

1. All money received from activities under school board control will be deposited in the general fund to be disbursed for expenditures and compensation connected with the activity.
2. All revenues and expenditures related to activities under school board control will be accounted for in accordance with Uniform Financial Accounting and Reporting Standards (UFARS), ~~Manual for Activity Fund Accounting (MAFA) to the extent applicable,~~ and school district policies and procedures.
3. Any and all costs of activities under school board control may be provided from school revenues.

~~B. Extracurricular Activities Not Under School Board Control~~

~~1. All extracurricular activities not under school board control will be self-sustaining with all expenses; except direct salary costs and indirect costs of the use of school facilities; met by dues, admissions or other student fundraising events. The general fund will reflect only those salaries directly related to and readily identified with the activity and paid by public funds.~~

~~2. Revenues and expenses for extracurricular activities not under school board control will be recorded and managed according to MAFA and will be reviewed for compliance and accepted by the school board in accordance with district policies and procedures.~~

43. All student activities funds (see Appendix I) will be collected and expended:

- a. in compliance with district policies and procedures;
- b. under the general direction of the building principal and with the participation of students and faculty members who are responsible for generating the revenue;
- c. in a manner which does not produce a deficit or an unreasonably large accumulation of money to a particular student activity fund;
- d. for activities which directly benefit the majority of those students making the contributions in the year the contributions were made whenever possible; and
- e. in a manner which meets a public purpose.

54. Any residual money from inactive activities accounts will be transferred to other existing activity accounts prior to the end of the fiscal year. The principal and student treasurer of the activity will designate the recipient activity account(s).

V. Demonstration of Accountability

- A. The school board will direct its independent certified public accountants to audit, examine and report upon student activities accounts as part of its annual school district audit, in accordance with state law.
- B. The school board will review and account for all student activity accounting that relates to noncurricular/supplementary activities.
- C. The business department will develop and maintain the student activity accounting procedures handbook to define procedures for budget and accounting procedures for student activities. All procedures will comply with state and federal laws.

Legal References:

Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.15, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.35 (General Policy)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.38 (Hearing)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)
Minn. Rules Part 3500.1050 (Definitions for Pupil Fees)
Visina v. Freeman, 252 Minn. 177, 89 N.W.2d 635 (1958)
Minn. Op. Atty. Gen. 159a-16 (May 10, 1966)

Cross References:

Uniform Financial Accounting and Reporting Standards (UFARS)
Manual for Activity Fund Accounting (MAFA)
Policy 701 (Establishment, Adoption and Modification of School District Budget)
Policy 702 (Managing Fund Balance Reserves)
Policy 703 (Accounting)
Policy 704 (Annual Audit)
Policy 705 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
Policy 709 (Acceptance of Gifts, Donations and Bequests)

Policy
adopted: 1/10/11
Revised: 9/22/14
Revised: 2/17/17

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

STUDENT ACTIVITIES FUNDS – GUIDELINES AND PROCEDURES

- A. ~~The student activities fund balance is separate from the district's general fund, and each fund~~While still being under Board control, each student activity will maintains its own separate account, using operating procedures based on UFARS, MAFA and recommendations from the district's auditor.
- B. Each activities fund will be self-sustaining under the guidance of a staff member or an appointed advisor.
- C. All activities funds will be controlled and monitored by the district's business services office. The business services office will also account for the receipts and expenses for each activity.
- D. Any new activity, change in activity, or termination of activity will be documented and submitted to the business services office.
- E. The business services office will maintain a current list of present activities accounts. This list will indicate the activity's name, a brief description of purpose, and the name of the activity's advisor and student treasurer.
- F. A student activities check request form will be approved by the following individuals before submission to the business services office for payment processing:
 - 1. Individual activity fund treasurer (where applicable)
 - 2. Individual activity fund advisor
 - 3. Administrator in charge of the activity
- G. A receipt control process will be maintained by the student organization for the collection of monies. Records to be kept must be simple, easy to handle, understandable and complete. All cash or checks received by the activity fund's treasurer or advisor are to be deposited intact and on a timely basis.
- H. Deposit records are to be completed, per instructions established by the business services office, and forwarded to the business services office.

Established: 7/18/11
Revised: 9/22/14

Appendix II to Policy 711

STUDENT ACTIVITIES

Non-Fine Arts Activities with Curricular Component Under School Board Fiscal Control

DECA
Newspaper – <i>Zephyrus</i>
Student Council
Yearbook – <i>Windigo</i>

Activities with Curricular Component Under School Board Fiscal Control

FINE ARTS	CLUBS
High School Bands:	Academic Triathlon – Middle School
Jazz Band/Jazz Band II	<u>Breakfast Book Club</u>
Concert Band	Competition Cheerleading – HS/MS
Varsity Band	<u>French Club</u>
Symphonic Band	<u>German Club</u>
High School Choirs:	<u>Latin Club</u>
Bel Canto Ensemble	Hip Hop Dance Club
Mixed Ensemble	History Day Club – Middle School
Varsity Ensemble	<i>Images</i> – Literary Magazine
Chamber Singers	Intramurals
High School Orchestra	Knowledge Masters – Middle School
Varsity Orchestra	<u>Chinese Club</u>
Symphonic Orchestra	<u>Ping Pong Club</u>
Philharmonic Orchestra	<u>World Quest</u>
High School Theater:	Math Olympiad – Elementary
Fall Musical	Math Team/League – HS/MS
One-Act Play	Mock Trial
Winter Play	Model UN
Spring Play	Performance Dance (Hornettes)
Comedy Sportz	Knowledge Bowl
Guthrie on Stage	Quiz Bowl
Middle School Bands:	Safety Patrol – Elementary
Jazz Band/Lab Band/Stage Band	<u>Science Club</u>
Middle School Choir:	Thespians/Drama Clubs– HS/MS
Chamber Choir/Ensemble	Variety/Talent Show – Middle School
Middle School Theater:	Yearbook – Middle School
Fall, Winter, Spring Plays	212/Student Leadership Team – HS/MS

MINNESOTA STATE HIGH SCHOOL LEAGUE	MINNESOTA STATE HIGH SCHOOL LEAGUE
Adapted Athletics (Boys/Girls)	Debate
Alpine Skiing (Boys/Girls)	One-Act Plays
Badminton (Girls)	Speech
Baseball	Robotics
Basketball (Boys/Girls)	
Competition Dance (Girls)	
Cross Country (Boys/Girls)	
Football	
Golf (Boys/Girls)	
Gymnastics (Girls)	
Hockey (Boys/Girls)	
Lacrosse (Boys/Girls)	
Nordic Skiing (Boys/Girls)	
Soccer (Boys/Girls)	
Softball (Girls)	
Swimming and Diving (Boys/Girls)	
Synchronized Swimming (Girls)	
Tennis (Boys/Girls)	
Track and Field (Boys/Girls)	
Volleyball (Girls)	
Wrestling	

Activities Not Under School Board Fiscal Control

CLUBS
Breakfast Book Club
Chess Club — Middle School
French Club
German Club
Latin Club
Science Club
Sober Squad
Spanish Club
Youth Serving Youth
Chinese Club
Ping Pong Club
Soccer Club
World Quest
ASL Club

Revised: 2/27/17

Noninstructional Operations and Business Services

Uniform Grant Guidance Policy Regarding Federal Revenue Sources

I. Purpose

This policy ensures compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. Definitions

A. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

B. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

C. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability); or
b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability).
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate

federal-government-owned, contractor-operated facilities.

D. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally ~~\$3,000~~10,000, except as otherwise discussed in 48 C.F.R. Subpart 2.1 or as periodically adjusted for inflation).
2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than ~~\$150,000~~250,000 (periodically adjusted for inflation).
3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.

F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.

G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 C.F.R. § 200.431 (Compensation - Fringe Benefits).

H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 C.F.R. § 200.431(g) for retirees and their spouses, dependents, and survivors.

- I. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. Conflict of Interest

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he/she has a real or apparent conflict of interest. Such conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the district.
- B. Organizational Conflicts of Interest. The district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. Acceptable Methods of Procurement

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

- B. The district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The district must use one of the following methods of procurement:
 - 1. Procurement by micro-purchases. To the extent practicable, the district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the district considers the price to be reasonable.
 - 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 - 3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
 - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
 - a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.
- I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when

necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the district must not preclude potential bidders from qualifying during the solicitation period.
 - K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
 - L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 C.F.R. § 180.215.

V. Managing Equipment and Safeguarding Assets

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R. §§ 200.311, 200.314, and 200.315.

- B. Equipment. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:
 1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the

percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. Financial Management Requirements

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.
- B. Payment. The district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the district and the financial management systems that meet the standards for fund control.

Advance payments to a district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The district must make timely payment to contractors in accordance with the contract provisions.

- C. Internal Controls. The district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United

States, or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The district must also evaluate and monitor the district’s compliance with statutes, regulations, and the terms and conditions of the federal award.

The district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. Allowable Use of Funds and Cost Principles

A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
3. “Omni Circular” or “2 C.F.R. Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2

C.F.R. Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law. 2 CFR Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 CFR Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;

12. Interest, except interest specifically stated in 2 C.F.R. § 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.
 - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
 - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.

- d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
- e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

- 1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
- 2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
- 3. Auditors generally presume supplanting has occurred in three situations:
 - a. The district uses federal funds to provide services that the district is required to make available under other federal, state, or local laws.
 - b. The district uses federal funds to provide services that the district provided with state or local funds in the prior year.
 - c. The district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the district provides with state or local funds to nonparticipating students.
- 4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

- 1. As required by the Omni Circular, all costs must be consistent with

approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the district's grants.

I. Training

1. The district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

- J. Employee Sanctions. Any district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. Compensation – Personal Services Expenses and Reporting

- A. Compensation – Personal Services Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave. The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:
 - a. They are provided under established written leave policies;
 - b. The costs are equitably allocated to all related activities, including federal awards; and
 - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
 2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with district cost accounting practices and district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in

accordance with the district's reimbursement policy.

- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the district's non-federally funded activities and in accordance with the district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the district in its regular operations according to the district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the district's documented travel policy for all district travel; and
3. Only temporary during the travel period.

Legal References:

- 2 C.F.R. § 200.12 (Capital Assets)
- 2 C.F.R. § 200.112 (Conflict of Interest)
- 2 C.F.R. § 200.113 (Mandatory Disclosures)
- 2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
- 2 C.F.R. § 200.212 (Suspension and Debarment)
- 2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
- 2 C.F.R. § 200.302 (Financial Management)
- 2 C.F.R. § 200.303 (Internal Controls)
- 2 C.F.R. § 200.305(b)(1) (Payment)
- 2 C.F.R. § 200.310 (Insurance Coverage)
- 2 C.F.R. § 200.311 (Real Property)
- 2 C.F.R. § 200.313(d) (Equipment)
- 2 C.F.R. § 200.314 (Supplies)
- 2 C.F.R. § 200.315 (Intangible Property)
- 2 C.F.R. § 200.318 (General Procurement Standards)
- 2 C.F.R. § 200.319(c) (Competition)

- 2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
- 2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
- 2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
- 2 C.F.R. § 200.338 (Remedies for Noncompliance)
- 2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
- 2 C.F.R. § 200.430 (Compensation – Personal Services)
- 2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
- 2 C.F.R. § 200.447 (Insurance and Indemnification)
- 2 C.F.R. § 200.463 (Recruiting Costs)
- 2 C.F.R. § 200.464 (Relocation Costs of Employees)
- 2 C.F.R. § 200.473 (Transportation Costs)
- 2 C.F.R. § 200.474 (Travel Costs)

Cross References:

- Policy 208 Development, Adoption, and Implementation of Policies
- Policy 210 Conflict of Interest – School Board Members
- Policy 701 Establishment and Adoption of School District Budget
- Policy 708 Expense Reimbursement
- Policy 703 Accounting
- Policy 704 Annual Audit

Policy
adopted: 10/24/16

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota



Board Meeting Date: 11/18/2019

TITLE: Administrative Presentation on Impact of Changes to Policy 601

TYPE: Discussion

PRESENTER(S): John Schultz, Randy Smasal, Katie Mahoney, Chris Holden, Karen Bergman, Shawn Dudley, Andy Beaton

BACKGROUND: This presentation will provide the administration's perspective on the impact of proposed changes to policy 601.

RECOMMENDATION: Administration does not support the changes to policy 601 as written. Administration recommends that the school board work with administration and teacher representatives to rewrite policy 601 to align with the state aligned curriculum development cycles. In addition, consideration of fiscal limitations, timelines for development and alignment to the proposed K-12 Talent Development Framework should be reconsidered to improve likelihood of implementation.

PRIMARY ISSUE(S) TO CONSIDER: The challenges of implementing the current policy 601 changes as written include budget, timeline, ambiguity of the "honors" design, impact on middle school design, teacher sub time away from classrooms, and teacher licensure/qualifications issues.

ATTACHMENTS:

1. PDF of Administrative Presentation

Edina Public Schools Administrative Presentation for Proposed Policy 601

November 18, 2019

Andy Beaton, Karen Bergman, Shawn Dudley,
Chris Holden, Katie Mahoney, John Schultz, Randy Smasal



Overview

1. Current Reality: How we are currently meeting the needs of advanced learners at each level?
2. Impact of proposed policy 601 changes
 - District Summary
 - District Curriculum Review Cycle
 - Cost of proposed changes
 - Timeline
 - Uncertainties
 - Design Expectations: “Substantively Different”
 - Teacher Qualifications or Certification Requirements
 - Staffing
 - Teacher Prep Load
 - Elementary
 - Middle School
 - High School



Impact Considerations: Curriculum Dev. Costs

Cost estimate for developing a year long course:

Curriculum Development

- 10 units x 4 hours per unit x 2 teachers x rate of pay= \$4000 or \$1500 for subs

Materials/Equipment:

- Books: 215 students ($\frac{1}{3}$ of gr level) x \$110/book = \$23,650
- Other Equipment/Materials = \$TBD

Professional Development:

- 2 teachers/course x 2-3 days x rate of pay = \$1600-\$2400 or \$600-900 for subs

Assessment Development:

- 2 teachers/course x 2-4 days x rate of pay= \$1600-\$3200 or \$600-900 for subs

Impact Considerations: Curriculum Dev. Costs

Middle School Proposal in Policy 601

Honors classes will be offered for grades 6, 7 and 8 in:

- Language Arts (beginning 2020-2021) - 1 course
- Science (beginning 2020-2021)-2 courses
- Social Studies (beginning 2020-2021) -2 courses

High School Proposal in Policy 601

Honors classes will be offered in:

- Pre-Calculus (beginning 2020-2021) -1 course
- Language Arts Grades 9, 10 (beginning 2020-2021) - 2 courses
- Physics I (beginning 2020-2021) - 1 course
- Chemistry I (beginning 2020-2021) - 1 course
- Biology I (beginning 2020-2021) - 1 course
- French IV (beginning 2020-2021) - 1 course
- Spanish IV (beginning 2020-2021) - 1 course
- Sociology (beginning 2020-2021) - 1 course

Impact Considerations: Curriculum Dev. Costs

Per the proposed changes to policy 601, 14 courses would need to be developed and implemented by August

- MS: 5 courses x \$32,000/course = \$160,000
- HS: 9 courses x \$32,000/course = \$288,000
- Courses that don't need textbooks will be less
- Courses like science that need equipment will be more. These costs have not been estimated.

Impact Considerations: How would development costs be funded?

Option 1: Pause curriculum development work that is in progress and redirect funds. This option would delay the curriculum development cycle as a whole.

Option 2: Secure a new budget for this project and approve necessary budget reductions in the spring of 2020.

2019-20 Current projects to postpone

- K-12 Art: Year 2
- K-12 Music: Year 2
- K-12 Science: Year 1

2020-21 Projects to postpone

- K-12 Science: Year 2
- 6-12 Language Arts: Year 1

2021-2022 Projects to postpone

- 6-12 Language Arts: Year 2
- Social Studies: Year 1

Impact Considerations: Other curriculum projects to postpone (cont.)

Other

- MDE has shifted from a 7 to 10 year academic standards review cycle
 - Example of the impact of this: Social Studies
 - Grade 8 Materials--approximately \$35,600 was needed this year to extend a curriculum purchase 3 more years; others needed.
 - AP US History--Needs 325 subscriptions by next fall, \$25,000
- IV Phase K-5 Language Arts implementation:
 - Phase I: Being a Writer, Making Meaning, Being a Reader resources
 - Phase II: Classroom Libraries
 - Phase III: Benchmark Assessment System
 - Phase IV: Small Group Reading Materials (gr. 3-5) ~\$90,000

Impact Considerations: Other curriculum/training projects to postpone (cont.)

- Early Childhood Curriculum \$TBD
- Souday Essentials (elementary phonics materials)
 - Materials \$TBD
 - Training \$TBD

Timeline

- December: “Substantially Different” Honors Course Framework developed by multi-disciplinary Teacher Team.
- January: Honors course design framework approved by the school board.
- January: 14 course descriptions drafted by teacher teams
- February-May: Teacher teams created for each of the 14 courses to be developed (28-42 teachers with 10-12 sub days per person; minimum)
 - Units developed
 - Material rubrics developed, Materials reviewed, Materials piloted
 - Materials selected and presented to the board for purchase
 - Materials ordered
 - Common assessments developed
- August workshop week: Professional Learning on new materials

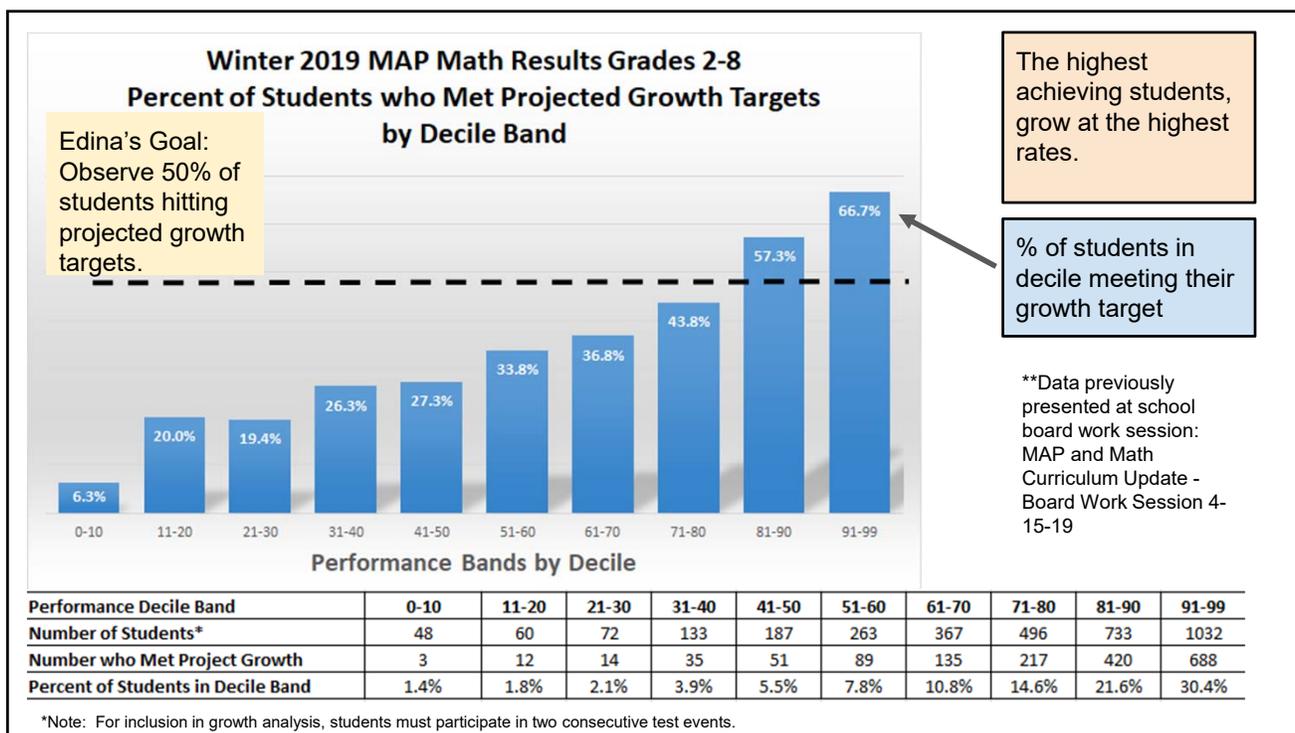
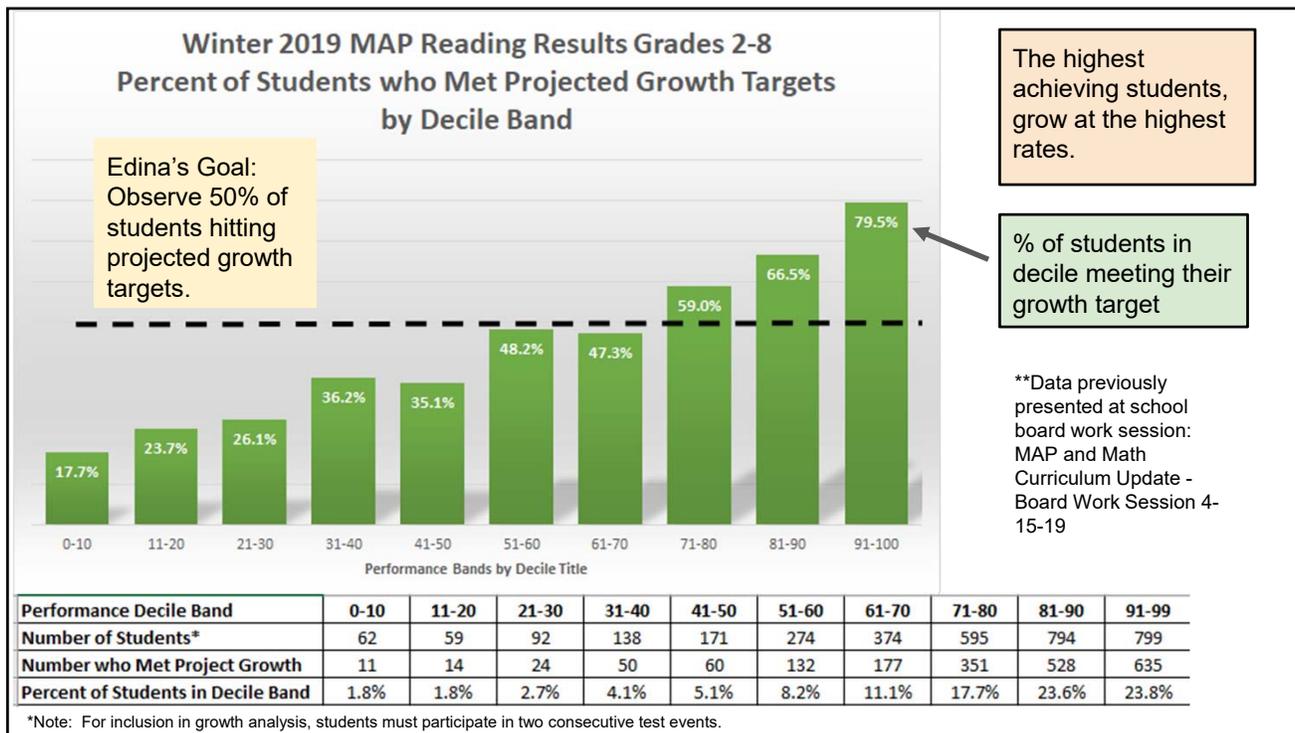
How do we know if students are growing as individuals?

Internal Measures

- Teacher Formative Assessments
- Teacher/Course Summative Assessments
- Intervention: student monitoring
- Grades

External Standardized Measures

- MAP Tests -Growth
- MCA Performance year after year



Impact: K-12 Talent Development Framework

Four Pathways

- Enrichment (Critical Thinking and Creative Problem Solving)
- Extended Learning (Extension of current standards)
- Accelerated Learning (Different standards)
- Authentic Learning (Real world application or performance of the standards)

Proposed policy impacts:

- Will inhibit implementation of the four pathways of the proposed K-12 Talent Development Framework
- May reduce the ability to offer compacted/accelerated courses at the secondary level

Impact: Qualifications/Certification or Costs for Teaching Advanced Courses

	GT certified staff now	Impact: Staff who would need credential	Tuition Cost of \$4380 and 9-12 months to complete
Elem	5	8	\$35,040
MS	2	24	\$105,120
EHS	TBD	TBD	TBD

Would staff or the district be expected to pay for staff certification costs?
 Would this be an expectation for Secondary staff as well?

Current Reality: Elem. Program Design

- Young Scholars Grades 1-5
 - Provides enrichment, affirmation, advocacy and access for historically underrepresented populations in Gifted Services
- Advanced Academics Math Grades 3-5
 - Acceleration based upon math readiness
- Advanced Academics Reading Grades 4-5
 - Acceleration based upon reading readiness
- Classroom Curriculum Differentiation
- Additional Enrichment Opportunities
 - Math Olympiads
 - Jr. Great Books
 - Leadership Team/Student Council
 - Access to Community Education opportunities

Impact Considerations: Elem Program Design

- Financial Considerations
 - Gifted licensure
 - Professional development - time and materials
 - Additional staffing needs
 - Required changes will not be budget neutral
- Scheduling Considerations
 - Additional pull-out services limit scheduling flexibility
- Staff Considerations
 - Gifted licensure
 - Staff commitment to the process
- Student Considerations
 - Fragmented day
 - Isolation from peers

Current Reality: MS Program Design

- An integral part of each MS schedule is **Flex time** providing opportunity and access to enrichment, enhancement and extension for all students and course specific options for enriched and compacted classes.
- Our blocked MS schedule allows for a robust elective and exploratory block, resulting in students not forced to choose between world language and fine arts, as there are a **plethora of choices** available to our MS students. These experiences offer enrichment in academics, languages and the arts.
- Students have access to **compacted and leveled courses in all grades.**
 - Reading and Science at grade 6
 - Social Studies and L/A at grade 7
 - Science and L/A at grade 8

Impact Considerations: MS Program Design Questions

Cost: Gifted Certification alone would be about \$105,000 just for MS teachers. Additional costs may need to include hourly wage to attend classes plus the actual curriculum writing.

Total cost could be over \$400,000

That is the equivalent of 4 FTE.

Impact Considerations: MS Program Design Questions

Scheduling:

Having more course options available creates more scheduling permutations. Increased scheduling permutations creates more irresolvable scheduling conflicts.

In short, having so many options in core classes will increase the likelihood of a student not getting their preferred options and/or adding additional staffing and sections to allow for students to get their choice.

Impact Considerations: MS Program Design Questions

Singletons and Unbalanced class rosters:

- The more core class options available will increase the likelihood of either singletons or unbalanced class rosters.
- Each of these put a stress on all other classes, class sizes and staffing.

Q: What support would be provided by the district for frustrated parents and students who are affected?

Impact Considerations: MS Program Design Questions

Middle School vs. Junior High Model:

With so many options of courses in the core areas, the middle school for all intents and purposes becomes a junior high. Singletons either create uneven teams or cross-teamed classes, both being a detriment to the middle school model-- loss of relationship-building mechanisms and authentic connection inherent in the middle level model.

Impact Considerations: MS Program Design Questions

Cost and Staffing Stress on other courses and electives:

- With the high cost of curriculum writing, gifted licensure and recurring training costs, *cuts would likely break the back of the many options and electives available for students.*
- The possibility of moving to a 6 period day to save money as result of the large budget increase due to this change would mean students would have forced choice (*loss of access to current offerings*), as is the case with Minnetonka Middle School students who are *not able to access* the amount of electives our students do.

Current Reality: EHS Rigor, Opportunity and Success

By the numbers: How do we currently meet the needs of advanced learners?

- #1 ACT composite in MN for non-charter public high schools: 26.3
- #1 College prep high school in Minnesota (Niche)
- #1 in MN for sending students to elite colleges (Polaris List)
- #1 for high school sports in MN (MaxPreps Cup)
- #2 in STEM education for non-charter public high schools in MN (Newsweek)
- Over 40 AP, CIS, PLTW, enriched courses offered
- Over 2,500 AP exams administered, over 85% proficiency
- FIRST Robotics Chairman Award
- 50% of students involved in music and/or theater ensembles
- Development of partnership with Rotary for Global Scholar Pathway

Impact Considerations: EHS Program Design

- Honors/Enriched/Accelerated pathways currently exist in Math, Science, English, Social Studies, World Language, Engineering and Fine Arts so current 601 proposal for EHS by course would have minimal positive impact on learning.
- Students in Pre-Calculus are already accelerated by level of study so an additional track will be the same standards and will only lead to additional scheduling conflicts.
- In its first semester of implementation, Earned Honors in Pre-AP 10 English is producing a higher number of Honors students than would be typical through registration.
- Research on tracking points to its minimal effect on learning outcomes, but profound negative impact on equity and segregation.

Remaining Key Questions

- What student data do you anticipate will change as a result of this policy change?
- What is the rationale for proposing the redevelopment of 14 secondary courses outside of the budgeted curriculum review cycle?
- What framework for “substantially different” will meet the expectations of the proposed 601 policy changes?
- Is it important to know how well the current enriched course model is working in terms of access? Will this policy change create a disparate impact?
- Will there be an associated investment in early learners to prepare all students for advanced learning experiences?
- Will staff be required to obtain and pay for qualifications/certification?
- How will this increase in separate course offerings impact staff/staffing?
- How would the timeline for implementation impact the system?

Administrative Recommendation

Administration does not support the changes to policy 601 as written.

Administration recommends that the school board work with administration and teacher representatives to rewrite policy 601 to align with the state aligned curriculum development cycles. Also, consideration of fiscal limitations, timelines for development and alignment to the proposed K-12 Talent Development Framework should be reconsidered to improve likelihood of implementation.

Thank you.

What questions do you have?



Board Meeting Date: 11/18/2019

TITLE: Financial Statements for the Fiscal Year Ended June 30, 2019 and Report of Independent Certified Public Accountants - Malloy, Montague, Karnowski, Radosevich & Co., P.A.

TYPE: Action

BACKGROUND: The Board Finance & Facilities Committee and administration have reviewed and recommend approval of the report.

RECOMMENDATION: Approve the FY18-19 transfer of \$62,117 from General Fund Unassigned to Community Service Fund Restricted for ECFE and approve the financial statements for fiscal year ended June 30, 2019 and the report of the independent certified public accountants- Malloy, Montague, Karnowski, Radosevich & Co., P.A.

ATTACHMENTS:

1. FY19 Summary of Funds
2. 2019 Financial Statements
3. 2019 Management Report
4. 2019 Student Activities
5. 2019 CAP



Independent School District No. 273
Audit Report
Year Ended June 30, 2019
Malloy Montague, Karnowski,
Radosevich, & Co., P.A.



Auditor's Role

- **Opinion on Basic Financial Statements**
- **“Single Audit” of Federal Awards**
- **Test Internal Controls and Compliance**
 - Financial statement audit
 - Federal “Single Audit”
 - State laws and regulations
- **Extracurricular Student Activities**
 - Not under Board control – separate report
 - Test internal controls and compliance



Audit Results – District Audit

- **Clean Opinion on Basic Financial Statements**
- **Internal Control Over Financial Reporting**
 - *No findings*
- **Compliance – Financial Reporting**
 - *No findings*
- **Minnesota Legal Compliance**
 - *No findings*



Audit Results – Federal Single Audit

- **Clean Opinion on Schedule of Federal Awards**
- **Internal Control Over Federal Compliance**
 - *No findings*
- **Compliance with Federal Program Requirements**
 - *No findings*



Audit Results – Follow-Up On Prior Year Findings

- **MN Legal Compliance – Payment of Claims**
 - 3 of 40 disbursements tested in 2018 not paid within 35 days
 - *All claims tested in 2019 were paid in a timely manner*



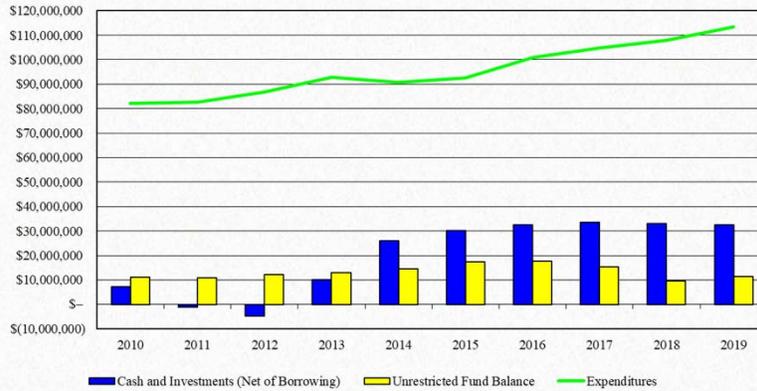
Audit Results – Student Activities

- **Clean Opinion Student Activity Cash Receipts and Disbursements**
 - Regulatory basis of accounting
 - Opinion qualification - Audit only recorded receipts
- **Internal Control and Compliance Reports**
 - Controls not in place to assure all receipts are recorded, which results in the opinion limitation
 - One receipt tested was not deposited timely



General Fund Financial Position

Year Ended June 30.



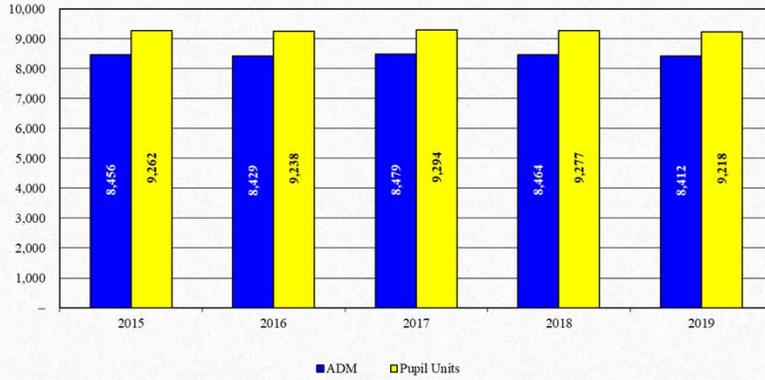
General Fund Financial Position

	June 30,		
	2017	2018	2019
Nonspendable fund balances	\$ 128,765	\$ 714,427	\$ 31,133
Restricted fund balances (1)	3,107,162	3,289,820	2,624,734
Unrestricted fund balances			
Committed	2,838,407	927,819	1,037,614
Assigned	5,773,902	3,535,342	3,534,808
Unassigned	6,843,919	5,268,594	6,954,177
Total fund balance	\$ 18,692,155	\$ 13,736,002	\$ 14,182,466
Unrestricted fund balances as a percentage of expenditures	14.7%	9.0%	10.2%
Unassigned fund balances as a percentage of expenditures	6.5%	4.9%	6.1%

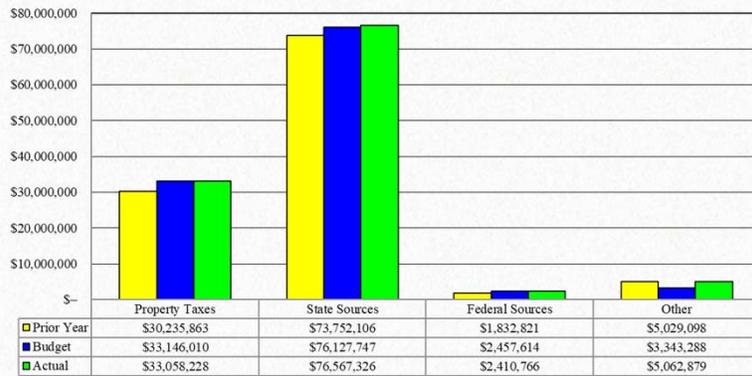
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the basic financial statements.

Students Served – ADM and Pupil Units

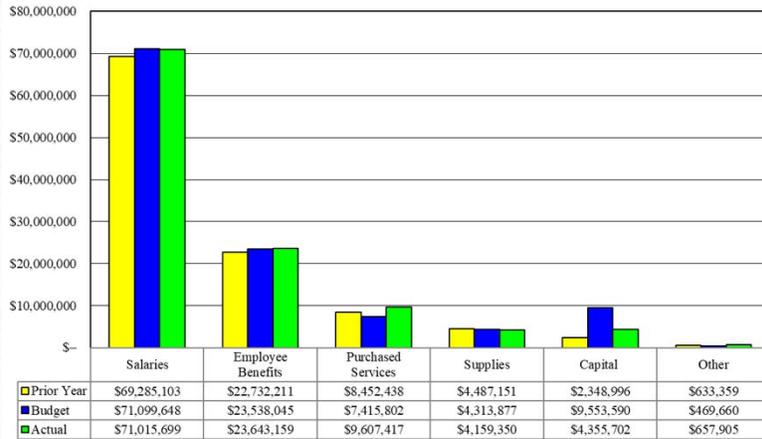
Adjusted ADM and Pupil Units Served



General Fund Revenue

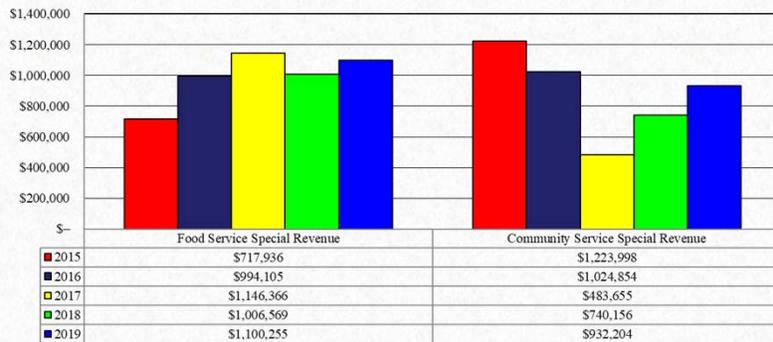


General Fund Expenditures



Other Operating Funds

Other Operating Funds - Total Fund Balances





Statement of Net Position

	June 30,		Change
	2019	2018	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 43,889,112	\$ 36,826,921	\$ 7,062,191
Total capital assets, net of depreciation	258,530,095	244,848,543	13,681,552
Bonds, certificates, capital leases, and other	(210,461,514)	(194,084,968)	(16,376,546)
Pension and OPEB liabilities and deferrals	(132,046,974)	(156,860,739)	24,813,765
Other adjustments	(2,040,646)	(2,201,203)	160,557
Total net position	\$ (42,129,927)	\$ (71,471,446)	\$ 29,341,519
Net position			
Net investment in capital assets	\$ 64,290,068	\$ 60,040,219	\$ 4,249,849
Restricted	14,352,180	16,131,196	(1,779,016)
Unrestricted	(120,772,175)	(147,642,861)	26,870,686
Total net position	\$ (42,129,927)	\$ (71,471,446)	\$ 29,341,519

**INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2019**

	Audited Balance June 30, 2018	Budgeted Revenues	Actual Revenues	Budgeted Expenditures	Actual Expenditures	Budgeted Required Transfers	Actual Required Transfers	Projected Balance June 30, 2019	Actual Balance June 30, 2019
GENERAL FUND									
Nonspendable - General	714,427	-	-	-	-	(585,662)	(683,294)	128,765	31,133
Nonspendable - Capital	-	-	-	-	-	-	-	-	-
Subtotal Nonspendable	714,427	-	-	-	-	(585,662)	(683,294)	128,765	31,133
Restricted for Capital - Carryover	2,806,156	-	-	2,806,156	-	-	(439,511)	-	2,366,645
Restricted for Capital	395,176	2,148,129	2,797,094	2,106,311	2,583,739	-	(219,700)	436,994	388,831
Restricted for Capital/Technology Levy	-	-	-	-	-	-	-	-	-
Restricted for Long Term Facilities Maintenance	-	7,085,198	7,085,198	5,197,212	3,933,812	(1,887,986)	(3,151,386)	-	-
Restricted for Staff Development	51,502	1,159,710	1,153,754	1,215,613	1,146,436	-	-	(4,401)	58,820
Restricted for Safe Schools	-	475,242	475,242	609,214	664,804	133,972	189,562	-	-
Restricted for Gifted Education	-	132,425	130,747	1,258,795	1,204,249	1,126,370	1,073,502	-	-
Restricted for Learning & Development	-	1,892,266	1,853,823	1,892,266	1,904,054	-	50,230	-	-
Restricted for Basic Skills - ELL	-	234,547	291,797	1,217,228	1,280,823	982,681	989,026	-	-
Restricted for Basic Skills - Compensatory	32,992	203,760	203,760	240,252	236,752	3,500	-	-	0
Restricted for Achievement & Integration	-	1,075,685	1,034,945	1,075,685	1,064,335	-	29,389	-	-
Restricted for Health & Safety	3,994	(3,994)	(3,994)	-	-	-	-	-	-
Subtotal Restricted	3,289,820	14,402,968	15,022,367	17,618,732	14,019,004	358,537	(1,478,887)	432,593	2,814,295
Committed for Federal JOBZ	-	-	-	-	-	-	-	-	-
Committed 1% of Unassigned Fund Balance	927,819	-	-	-	-	89,397	109,795	1,017,216	1,037,614
Subtotal Committed	927,819	-	-	-	-	89,397	109,795	1,017,216	1,037,614
Assigned for Separation/Retirement Benefits	2,644,099	-	-	-	-	112,427	741,036	2,756,526	3,385,135
Assigned for Q Comp	88,568	2,383,695	2,353,347	2,314,574	2,292,243	-	-	157,689	149,673
Assigned for Carryover	802,675	-	-	802,675	-	-	(802,675)	-	-
Assigned for Success Center ALC	-	140,527	145,472	221,987	252,811	81,460	107,339	-	-
Assigned for High School ALP	-	249,942	287,755	359,372	317,247	109,430	29,492	-	-
Subtotal Assigned	3,535,342	2,774,164	2,786,574	3,698,608	2,862,300	303,317	75,191	2,914,215	3,534,808
Unassigned for Unemployment	(47,389)	-	36,636	50,000	61,193	-	-	(60,753)	(71,946)
Unassigned for Lease Levy	(515,381)	615,825	615,825	810,702	759,656	-	659,211	(710,258)	-
Unassigned - General	5,831,363	97,245,066	98,637,797	94,212,580	95,737,080	(2,053,575)	(1,895,519)	6,810,274	6,836,561
Subtotal Unassigned	5,268,594	97,897,527	99,290,258	95,073,282	96,557,928	(2,053,575)	(1,236,308)	6,039,263	6,764,616
Total General	13,736,001	115,074,659	117,099,199	116,390,622	113,439,232	(1,887,986)	(3,213,503)	10,532,052	14,182,465
					106,921,681				7.30%
FOOD SERVICE FUND									
Nonspendable	480	-	-	-	-	-	(480)	480	-
Restricted - Meal Fund Donations	7,541	-	20,898	-	23,785	-	-	7,541	4,654
Restricted	998,548	2,948,035	3,019,309	3,159,347	2,922,737	-	480	787,236	1,095,600
Total Food Service	1,006,569	2,948,035	3,040,208	3,159,347	2,946,522	-	-	795,257	1,100,254
COMMUNITY SERVICE FUND									
Nonspendable Community Ed - General	-	-	-	-	-	-	-	-	-
Restricted for Community Ed - General	489,024	6,378,653	6,777,410	6,485,402	6,608,191	-	-	382,274	658,243
Restricted for ECFE	80,107	1,028,344	816,309	721,181	878,426	-	62,117	387,270	80,107
Restricted for School Readiness	158,316	197,808	254,085	197,808	231,182	-	-	158,316	181,219
Restricted for Other Community Ed	12,709	253,117	207,787	265,258	207,859	-	-	569	12,638
Total Community Service	740,156	7,857,922	8,055,591	7,669,649	7,925,658	-	62,117	928,429	932,206
Total Operating Funds	15,482,726	125,880,616	128,194,998	127,219,618	124,311,412	(1,887,986)	(3,151,386)	12,255,738	16,214,926
BUILDING FUND									
Nonspendable - LTFM Levy	12,739	-	-	-	-	-	(12,739)	12,739	-
Nonspendable/Unassigned	-	-	-	-	-	-	-	-	-
Restricted for Capital/Technology Levy	740,476	5,300,000	5,359,983	5,275,953	4,822,116	-	-	764,523	1,278,343
Restricted for \$124.9m Building Bond	14,803,686	100,000	128,527	13,895,463	14,133,564	-	-	1,008,223	798,649
Unassigned for Long Term Maintenance Revenue	4,247,703	24,750,000	24,755,208	6,147,500	9,166,813	1,887,986	3,164,125	24,738,189	23,000,222
Unassigned for Lease Purchase-CC & CN	-	-	-	-	-	-	-	-	-
Total Building	19,804,605	30,150,000	30,243,717	25,318,916	28,122,494	1,887,986	3,151,386	26,523,675	25,077,214
DEBT SERVICE FUND									
Restricted for Bond Refunding	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	1,539,590	15,193,280	15,729,577	14,678,596	14,672,195	-	-	2,054,274	2,596,972
Total Debt Service	1,539,590	15,193,280	15,729,577	14,678,596	14,672,195	-	-	2,054,274	2,596,972
INTERNAL SERVICE FUND - Dental									
Unassigned Fund Balance	484,366	870,000	872,731	870,000	867,492	-	-	484,366	489,605
Total Internal Service	484,366	870,000	872,731	870,000	867,492	-	-	484,366	489,605
TOTAL ALL FUNDS	37,311,287	172,093,896	175,041,023	168,087,130	167,973,593	-	0	41,318,053	44,378,717

INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA

Financial Statements
and Supplemental Information

Year Ended
June 30, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 273

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 273

School Board and Administration
Year Ended June 30, 2019

SCHOOL BOARD

	<u>Position</u>
Leny Wallen-Friedman	Chair
Sarah Patzloff	Vice Chair
Matthew Fox	Treasurer
Erica Allenburg	Clerk
Ellen Jones	Assistant Treasurer
Amir Gharbi	Assistant Clerk
Owen Michaelson	Assistant Clerk

ADMINISTRATION

Dr. John Schultz	Superintendent
Margo Bauck	Director of Business Services. Retired June 30, 2019
John Toop	Director of Business Services. Beginning July 1, 2019
Ra Chhoth	Controller
Adam Lloyd	Assistant Controller

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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. 273
Edina, Minnesota

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(continued)

OPINIONS

In our opinion, the financial statements referred to on the previous page 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, 2019, 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.

OTHER MATTERS

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

Other 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 introductory section, supplemental information, and other district information, as listed in the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements of the District. 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, and is also not a required part of the basic financial statements of the District.

The supplemental information, Schedule of Expenditures of Federal Awards, and UFARS Compliance Table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and other district information have 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 them.

(continued)

Prior Year Comparative Information

We have previously audited the District's 2018 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 October 8, 2018. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Minneapolis, Minnesota
November 13, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 273

Management's Discussion and Analysis Fiscal Year Ended June 30, 2019

This section of Independent School District No. 273, Edina, Minnesota's (the District) annual financial statements presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2019. Please read it in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2019 by \$42,129,927 (net position deficit). The District's total net position improved by \$29,341,519 during the fiscal year ended June 30, 2019.
- Government-wide revenues totaled \$144,735,363, and were \$29,341,519 greater than expenses of \$115,393,844.
- The General Fund's total fund balance (under the governmental fund presentation) increased \$446,464 from the prior year, compared to a \$3,203,949 decrease projected in the final budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Combining and individual fund statements and schedules, presented as supplemental information.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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 funds financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental funds financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

Proprietary Funds – The District maintains one type of proprietary fund. Internal Service Funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its Internal Service Fund to account for its self-insured employee dental program. These services have been included within governmental activities in the government-wide financial statements. Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

	2019	2018
Assets		
Current and other assets	\$ 115,151,833	\$ 110,229,697
Capital assets, net of depreciation	258,530,095	244,848,543
Total assets	\$ 373,681,928	\$ 355,078,240
Deferred outflows of resources	\$ 91,317,446	\$ 116,512,404
Liabilities		
Current and other liabilities	\$ 20,581,933	\$ 24,658,039
Long-term liabilities, including due within one year	318,756,300	432,628,782
Total liabilities	\$ 339,338,233	\$ 457,286,821
Deferred inflows of resources	\$ 167,791,068	\$ 85,775,269
Net position		
Net investment in capital assets	\$ 64,290,068	\$ 60,040,219
Restricted	14,352,180	16,131,196
Unrestricted	(120,772,175)	(147,642,861)
Total net position	\$ (42,129,927)	\$ (71,471,446)

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, may produce a significant difference in the calculated amounts. Another major factor in determining net position as compared to fund balances are the liabilities for long-term severance, pension, and other post-employment benefits (OPEB), which impact the unrestricted portion of net position.

The decrease in current assets and increase in capital assets, net of depreciation was due to ongoing construction at various sites. The changes in deferred outflows/inflows of resources and long-term liabilities were mainly due to changes in the District's proportionate share of the state-wide Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) pensions plans.

Total net position improved by \$29,341,519 in the current year, which was also mainly the result of the changes in the two state-wide pension plans.

Table 2 presents a condensed version of the Statement of Activities of the District:

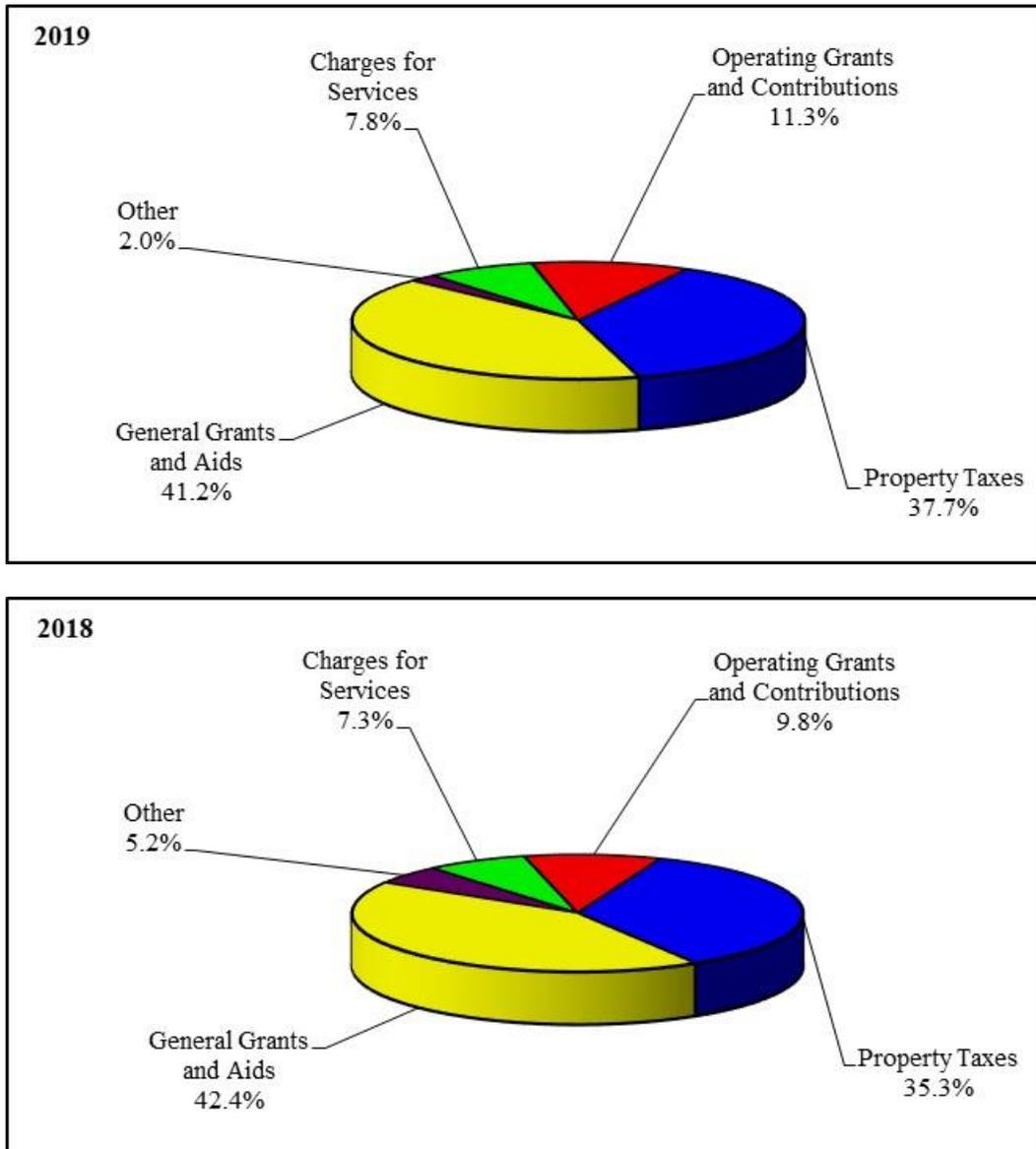
	<u>2019</u>	<u>2018</u>
Revenues		
Program revenues		
Charges for services	\$ 11,348,284	\$ 10,687,757
Operating grants and contributions	16,423,646	14,410,211
General revenues		
Property taxes	54,615,541	51,992,739
General grants and aids	59,507,776	62,441,248
All other	2,840,116	7,657,811
Total revenues	<u>144,735,363</u>	<u>147,189,766</u>
Expenses		
Administration	2,218,112	4,172,107
District support services	2,656,587	3,500,226
Elementary and secondary regular instruction	40,403,099	78,379,255
Vocational education instruction	238,186	387,560
Special education instruction	15,671,871	25,379,452
Instructional support services	4,044,870	7,652,292
Pupil support services	10,039,710	11,162,024
Sites and buildings	23,315,175	19,989,575
Fiscal and other fixed cost programs	252,778	306,141
Food service	2,922,698	3,289,385
Community service	7,444,575	7,720,547
Interest and fiscal charges	6,186,183	6,232,703
Total expenses	<u>115,393,844</u>	<u>168,171,267</u>
Change in net position	29,341,519	(20,981,501)
Net position – beginning, restated	<u>(71,471,446)</u>	<u>(50,489,945)</u>
Net position – ending	<u>\$ (42,129,927)</u>	<u>\$ (71,471,446)</u>

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

Total revenues for fiscal year 2019 were \$2,454,403 less than last year, mainly due to the sale of the District's former transportation facility in the prior year. Expenses decreased \$52,777,423 compared to fiscal year 2018 levels, mainly due to the change in the PERA and the TRA multiple-employer defined benefit pension plans mentioned earlier, along with natural inflationary increases.

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

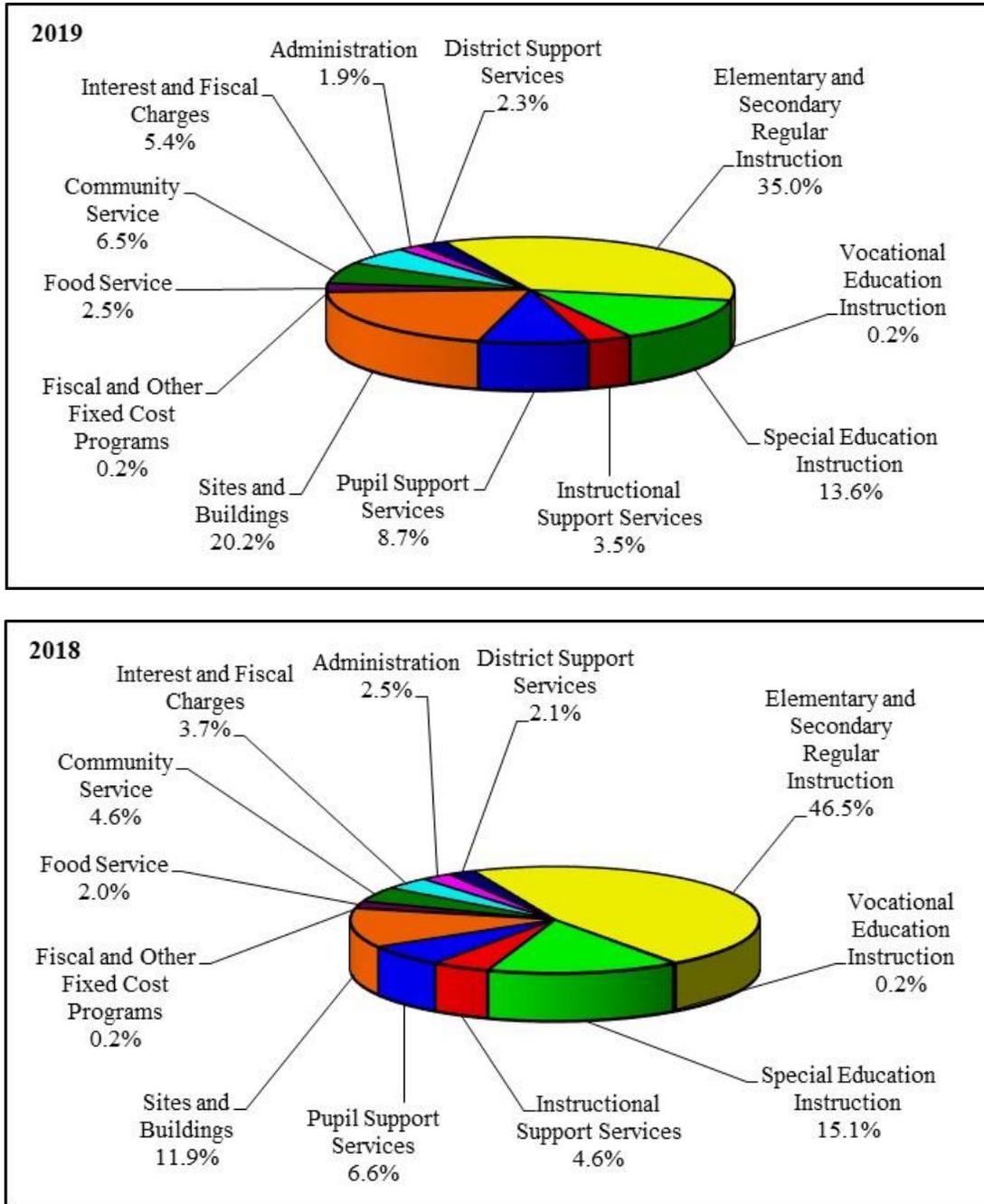
Figure A – Sources of Revenues for Fiscal Years 2019 and 2018



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

Property taxes are the next largest source of funding. The level of funding property tax sources provide is not only dependent on taxpayers of the District by way of operating and building 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 – Expenses for Fiscal Years 2019 and 2018



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 significant year-to-year change in the percentage of expenses incurred in several program areas shown above was attributable to the change in expenses related to the two state-wide pension plans, which caused greater fluctuations in program areas with a higher proportion of salaries.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>
Major funds			
General	\$ 14,182,466	\$ 13,736,002	\$ 446,464
Capital Projects – Building Construction	25,077,215	19,804,605	5,272,610
Debt Service	2,596,972	1,539,589	1,057,383
Nonmajor funds			
Food Service Special Revenue	1,100,255	1,006,569	93,686
Community Service Special Revenue	932,204	740,156	192,048
 Total governmental funds	 <u>\$ 43,889,112</u>	 <u>\$ 36,826,921</u>	 <u>\$ 7,062,191</u>

In the General Fund, nonspendable fund balances for prepaid items decreased \$683,294, due to the timing of employee health insurance premium payments. Fund balances restricted for various purposes decreased \$475,524, mainly due to the utilization resources restricted for operating capital. Fund balances committed by School Board resolution for cash flow needs increased \$109,795. Fund balances assigned for various purposes decreased \$534. Unassigned fund balances, which include Uniform Financial Accounting and Reporting Standards fund balance restrictions with deficit balances, increased \$1,496,021 during the year.

The increase in the Capital Projects – Building Construction Fund balance primarily reflects the issuance of the 2019A Facilities Maintenance Bonds, the remainder of which remain restricted for long-term facilities maintenance capital projects at year-end.

General Fund

The General Fund is used to account for all revenues and expenditures of the District not accounted for elsewhere. The General Fund is used to account for: K–12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and other legal school district expenditures not specifically designated to be accounted for in any other fund.

Table 4 summarizes the amendments to the General Fund budget:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Revenue	<u>\$ 115,163,674</u>	<u>\$ 115,074,659</u>	<u>\$ (89,015)</u>	<u>(0.1%)</u>
Expenditures and other financing uses	<u>\$ 114,512,493</u>	<u>\$ 118,278,608</u>	<u>\$ 3,766,115</u>	<u>3.3%</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. In the fall and spring, the District amends the budget for known changes in circumstances such as enrollment levels, legislative funding, and employee contract settlements. Between the original and final budget, the District revised the expenditure budget for actual staffing and prior year carryover balances.

Table 5 summarizes the operating results of the General Fund:

	<u>2019 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	\$ 117,099,199	\$ 2,024,540	1.8%	\$ 6,249,311	5.6%
Expenditures and other financing uses	<u>116,652,735</u>	\$ (1,625,873)	(1.4%)	\$ 846,694	0.7%
Net change in fund balances	<u>\$ 446,464</u>				

Actual revenues for fiscal year 2019 were 1.8 percent over budget. The revenue variance was primarily in other local revenue sources, due to an increase in interest, rent, and fees from patrons. The expenditure variance in 2019 was spread across several programs, with the largest savings occurring in instructional support services and sites and buildings, primarily due an unspent budget for capital contingencies and more long-term facilities maintenance projects being expended from the Capital Projects – Building Construction Fund than anticipated.

An increase in the District’s voter-approved operating referendum tax levy, along with additional state funding for general education and special education, contributed to the 5.6 percent increase in total General Fund revenue.

The increase in expenditures and other financing uses is due to different long-term facility maintenance projects from the previous year, along with growth in remaining expenditures consistent with regional inflationary trends.

Food Service Special Revenue Fund

Food Service Special Revenue Fund revenue for fiscal year 2019 totaled \$3,040,206, and expenditures were \$2,946,520. The June 30, 2019 fund balance is \$1,100,255, an increase of \$93,686 from fiscal year 2018, compared to a budgeted decrease of \$211,312. The variance to budget was due to the combination of regular-priced and ala carte meals sales exceeding budget, while purchased service costs paid to the District’s contracted food service provider were less than anticipated

Community Service Special Revenue Fund

Community Service Special Revenue Fund revenue and other financing sources for fiscal year 2019 totaled \$8,117,707, and expenditures were \$7,925,659. The June 30, 2019 fund balance is \$932,204, an increase of \$192,048 from fiscal year 2018, compared to a budgeted increase of \$188,273. Both revenue and expenditures exceeded budget, due to increased program participation.

Capital Projects – Building Construction Fund

Capital Projects – Building Construction Fund revenue and other financing sources for fiscal year 2019 totaled \$33,395,104, and expenditures were \$28,122,494. The June 30, 2019 fund balance is \$25,077,215, an increase of \$5,272,610 from fiscal year 2018, compared to a planned increase of \$6,719,070. This variance was mainly due to the timing of capital projects.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district’s outstanding bonded indebtedness, whether for building construction, operating capital, or for initial or refunding bonds. Debt Service Fund revenue and other financing sources for fiscal year 2019 totaled \$15,729,576, and expenditures were \$14,672,193. The June 30, 2019 fund balance is \$2,596,972, an increase of \$1,057,383 from fiscal year 2018, as compared to a \$514,684 increase anticipated in the budget. This variance was mainly attributable to capitalized interest from the District’s 2019A bond issue that will be used to make the first interest payment on the new bonds.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2019, the District had invested \$258,530,095 in a broad range of capital assets, including school buildings, athletic facilities, and technology and equipment (see Table 6). Total depreciation expense for this year was \$10,132,336.

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation expense for fiscal years ended June 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Land	\$ 5,240,001	\$ 5,240,001	\$ —
Land improvements	25,704,218	10,415,558	15,288,660
Buildings	298,445,773	206,025,067	92,420,706
Furniture and equipment	18,787,927	16,164,663	2,623,264
Construction in progress	46,163,614	132,682,356	(86,518,742)
Less accumulated depreciation	<u>(135,811,438)</u>	<u>(125,679,102)</u>	<u>(10,132,336)</u>
Total	<u>\$ 258,530,095</u>	<u>\$ 244,848,543</u>	<u>\$ 13,681,552</u>
Depreciation expense	<u>\$ 10,132,336</u>	<u>\$ 5,924,684</u>	<u>\$ 4,207,652</u>

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2019. The most significant change from last year is in construction in progress related to previously issued building bonds and the 10-year long-term facilities maintenance plan.

The District capitalizes furniture, equipment, and also land improvements valued at \$5,000 or more.

Long-Term Liabilities

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

	<u>2019</u>	<u>2018</u>	<u>Change</u>
General obligation bonds payable	\$ 191,720,000	\$ 175,050,000	\$ 16,670,000
Certification of participation payable	950,000	1,055,000	(105,000)
Unamortized premiums	15,481,849	15,615,362	(133,513)
Capital leases payable	1,615,060	1,748,376	(133,316)
Severance benefits payable	694,605	616,230	78,375
Net pension liabilities	89,050,545	218,632,925	(129,582,380)
Total OPEB liability	<u>19,244,241</u>	<u>19,910,889</u>	<u>(666,648)</u>
Total	<u><u>\$ 318,756,300</u></u>	<u><u>\$ 432,628,782</u></u>	<u><u>\$ (113,872,482)</u></u>

The increase in general obligation bonds was due to the District issuing the 2019A General Obligation Facilities Maintenance Bond. The decrease in certificates of participation payable, and capital leases payable were due to scheduled principal repayments during fiscal year 2019. The difference in the net pension and OPEB liabilities reflects the changes in the District's proportionate share of the state-wide PERA and TRA pension plans, along with changes in the District's pension and OPEB plans.

The state limits the amount of general obligation debt the District can issue to 15 percent of the market value of all taxable property within the District's corporate limits (see Table 8).

District's market value	\$ 10,134,864,875
Limit rate	<u>15.0%</u>
Legal debt limit	<u><u>\$ 1,520,229,731</u></u>

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

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved excess operating referendum, the District is dependent on the state of Minnesota for its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation.

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 \$126, or 2 percent, per pupil to the basic general education funding formula for fiscal year 2020, and an additional \$129, or 2 percent, per pupil to the formula for fiscal year 2021.

Annually, the School Board approves a rolling 10-year long-term facilities maintenance plan. Goals of the plan are to support learning environment and initiatives for students, staff, and community; increase long-term facilities funding of annual deferred maintenance to meet ongoing needs; address backlog of deferred maintenance in buildings; improve energy efficiency; support strategic plan initiatives; and minimize impact to taxpayers. In conformance with this 10-year plan, the District issued in Spring 2019 \$24.1 million in long-term facilities maintenance bonds. The plan invests approximately \$15.0 million biannually in the remaining years of the plan to improve mechanical systems, exterior envelope, and paving throughout the District.

In Fall 2019, while refinancing 2011 Buildings Bonds, the District maintained its top credit rating from one of the leading global rating agencies. Moody's Investor Service reaffirmed its Aaa rating of the District, the highest assigned by Moody's. The Aaa rating allows the District to obtain the lowest interest rates available when borrowing money by issuing bonds and certificates. The District is one of three districts in the state to have the highest rating.

In May 2015, the District was successful in its request to issue \$124.9 million in bonds to support a number of capital projects. Funds will be used to implement the Next Generation of Edina Public Schools Strategic Plan focusing both on short-term and long-term facility needs. The remaining project will be completed by Fall 2019.

In November 2017, the District was successful in its request to renew and increase the existing operating levy scheduled to sunset in 2018–2019. The voters approved the increase in a two-step process, with an increase for taxes payable in 2018 of \$445 per pupil unit, and an increase of \$217.61 per pupil unit for taxes payable starting in 2020. The increase in the operating referendum has maintained the quality of programs and services expected in Edina.

The District strives to maintain its longstanding commitment to academic excellence and educational opportunity for learners within a framework of financial fiduciary responsibility.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about these statements or need additional financial information, contact the Business Services Department, Independent School District No. 273, 5701 Normandale Road, Edina, Minnesota 55424, or visit the District's website at www.edinaschools.org.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Net Position
as of June 30, 2019
(With Partial Comparative Information as of June 30, 2018)

	Governmental Activities	
	2019	2018
Assets		
Cash and temporary investments	\$ 75,342,730	\$ 75,419,872
Receivables		
Current taxes	28,163,663	23,720,670
Delinquent taxes	437,198	484,427
Accounts and interest	704,643	597,087
Due from other governmental units	10,472,466	9,279,995
Prepaid items	31,133	727,646
Capital assets		
Not depreciated	51,403,615	137,922,357
Depreciated, net of accumulated depreciation	207,126,480	106,926,186
Total assets	<u>373,681,928</u>	<u>355,078,240</u>
Deferred outflows of resources		
Pension plan deferments	90,306,489	115,530,697
OPEB plan deferments	1,010,957	981,707
Total deferred outflows of resources	<u>91,317,446</u>	<u>116,512,404</u>
Total assets and deferred outflows of resources	<u>\$ 464,999,374</u>	<u>\$ 471,590,644</u>
Liabilities		
Salaries and benefits payable	\$ 11,278,469	\$ 10,287,945
Accounts and contracts payable	5,267,795	10,267,238
Accrued interest payable	3,019,481	3,044,104
Due to other governmental units	279,392	398,058
Unearned revenue	736,796	660,694
Long-term liabilities		
Net pension liabilities	89,050,545	218,632,925
Total OPEB liability	19,244,241	19,910,889
Bonds, certificates, capital leases, and other due within one year	8,685,972	7,872,349
Bonds, certificates, capital leases, and other due in more than one year	201,775,542	186,212,619
Total liabilities	<u>339,338,233</u>	<u>457,286,821</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	52,721,434	50,945,940
Pension plan deferments	113,762,458	34,829,329
OPEB plan deferments	1,307,176	—
Total deferred inflows of resources	<u>167,791,068</u>	<u>85,775,269</u>
Net position		
Net investment in capital assets	64,290,068	60,040,219
Restricted for		
Capital asset acquisition	12,305,809	14,349,517
Food service	1,100,255	1,006,569
Community service	887,296	690,616
Other state restrictions	58,820	84,494
Unrestricted	(120,772,175)	(147,642,861)
Total net position	<u>(42,129,927)</u>	<u>(71,471,446)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 464,999,374</u>	<u>\$ 471,590,644</u>

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Activities
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

Functions/Programs	2019			2018	
	Expenses	Program Revenues		Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position	Revenue and Changes in Net Position
			Governmental Activities	Governmental Activities	
Governmental activities					
Administration	\$ 2,218,112	\$ 33,512	\$ –	\$ (2,184,600)	\$ (4,113,330)
District support services	2,656,587	–	–	(2,656,587)	(3,500,226)
Elementary and secondary regular instruction	40,403,099	1,819,367	320,933	(38,262,799)	(76,175,425)
Vocational education instruction	238,186	–	–	(238,186)	(387,560)
Special education instruction	15,671,871	202,526	14,095,621	(1,373,724)	(13,015,071)
Instructional support services	4,044,870	–	–	(4,044,870)	(7,652,292)
Pupil support services	10,039,710	52,783	773,580	(9,213,347)	(10,473,850)
Sites and buildings	23,315,175	509,760	–	(22,805,415)	(19,458,625)
Fiscal and other fixed cost programs	252,778	–	–	(252,778)	(306,141)
Food service	2,922,698	2,238,064	772,393	87,759	(302,031)
Community service	7,444,575	6,492,272	461,119	(491,184)	(1,456,045)
Interest and fiscal charges	6,186,183	–	–	(6,186,183)	(6,232,703)
Total governmental activities	\$ 115,393,844	\$ 11,348,284	\$ 16,423,646	(87,621,914)	(143,073,299)
General revenues					
Taxes					
Property taxes, levied for general purposes				33,151,451	30,129,873
Property taxes, levied for community service				1,074,332	1,119,670
Property taxes, levied for capital projects				5,300,000	5,344,774
Property taxes, levied for debt service				15,089,758	15,398,422
General grants and aids				59,507,776	62,441,248
Other general revenues				1,852,396	1,889,515
Gain on sale of capital assets				–	4,696,546
Investment earnings				987,720	1,071,750
Total general revenues				116,963,433	122,091,798
Change in net position				29,341,519	(20,981,501)
Net position – beginning				(71,471,446)	(50,489,945)
Net position – ending				\$ (42,129,927)	\$ (71,471,446)

INDEPENDENT SCHOOL DISTRICT NO. 273

Balance Sheet
 Governmental Funds
 as of June 30, 2019
 (With Partial Comparative Information as of June 30, 2018)

	<u>General Fund</u>	<u>Capital Projects – Building Construction Fund</u>	<u>Debt Service Fund</u>
Assets			
Cash and temporary investments	\$ 32,481,865	\$ 28,227,973	\$ 10,580,123
Receivables			
Current taxes	19,677,882	–	7,928,679
Delinquent taxes	318,225	–	108,872
Accounts and interest	583,514	66,028	–
Due from other governmental units	10,317,391	–	–
Prepaid items	31,133	–	–
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 63,410,010</u>	<u>\$ 28,294,001</u>	<u>\$ 18,617,674</u>
Liabilities			
Salaries and benefits payable	\$ 11,072,233	\$ 10,396	\$ –
Accounts and contracts payable	1,867,368	3,206,390	–
Due to other governmental units	225,971	–	–
Unearned revenue	–	–	–
Total liabilities	<u>13,165,572</u>	<u>3,216,786</u>	<u>–</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	35,708,786	–	15,895,730
Unavailable revenue – delinquent taxes	353,186	–	124,972
Total deferred inflows of resources	<u>36,061,972</u>	<u>–</u>	<u>16,020,702</u>
Fund balances			
Nonspendable	31,133	–	–
Restricted	2,814,296	25,077,215	2,596,972
Committed	1,037,614	–	–
Assigned	3,534,808	–	–
Unassigned	6,764,615	–	–
Total fund balances	<u>14,182,466</u>	<u>25,077,215</u>	<u>2,596,972</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,410,010</u>	<u>\$ 28,294,001</u>	<u>\$ 18,617,674</u>

Nonmajor Funds	Total Governmental Funds	
	2019	2018
\$ 3,545,119	\$ 74,835,080	\$ 74,921,486
557,102	28,163,663	23,720,670
10,101	437,198	484,427
31,268	680,810	573,578
155,075	10,472,466	9,279,995
—	31,133	727,646
<u>\$ 4,298,665</u>	<u>\$ 114,620,350</u>	<u>\$ 109,707,802</u>
\$ 195,840	\$ 11,278,469	\$ 10,287,945
152,159	5,225,917	10,229,710
53,421	279,392	398,058
736,796	736,796	660,694
<u>1,138,216</u>	<u>17,520,574</u>	<u>21,576,407</u>
1,116,918	52,721,434	50,945,940
11,072	489,230	358,534
<u>1,127,990</u>	<u>53,210,664</u>	<u>51,304,474</u>
—	31,133	727,646
2,032,459	32,520,942	26,367,520
—	1,037,614	927,819
—	3,534,808	3,535,342
—	6,764,615	5,268,594
<u>2,032,459</u>	<u>43,889,112</u>	<u>36,826,921</u>
<u>\$ 4,298,665</u>	<u>\$ 114,620,350</u>	<u>\$ 109,707,802</u>

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INDEPENDENT SCHOOL DISTRICT NO. 273

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2019
(With Partial Comparative Information as of June 30, 2018)

	<u>2019</u>	<u>2018</u>
Total fund balances – governmental funds	\$ 43,889,112	\$ 36,826,921
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	394,341,533	370,527,645
Accumulated depreciation	(135,811,438)	(125,679,102)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
General obligation bonds payable	(191,720,000)	(175,050,000)
Certificates of participation payable	(950,000)	(1,055,000)
Unamortized premiums	(15,481,849)	(15,615,362)
Capital leases payable	(1,615,060)	(1,748,376)
Severance benefits payable	(694,605)	(616,230)
Net pension liabilities	(89,050,545)	(218,632,925)
Total OPEB liability	(19,244,241)	(19,910,889)
activities to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the Statement of Net Position.	489,605	484,367
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(3,019,481)	(3,044,104)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	90,306,489	115,530,697
Deferred outflows of resources – OPEB plan deferments	1,010,957	981,707
Deferred inflows of resources – pension plan deferments	(113,762,458)	(34,829,329)
Deferred inflows of resources – OPEB plan deferments	(1,307,176)	–
Deferred inflows of resources – unavailable revenue – delinquent taxes	489,230	358,534
Total net position – governmental activities	<u>\$ (42,129,927)</u>	<u>\$ (71,471,446)</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>General Fund</u>	<u>Capital Projects – Building Construction Fund</u>	<u>Debt Service Fund</u>
Revenue			
Local sources			
Property taxes	\$ 33,058,228	\$ 5,300,000	\$ 15,054,762
Investment earnings	652,518	190,040	85,069
Other	4,410,361	59,983	–
State sources	76,567,326	–	–
Federal sources	2,410,766	–	–
Total revenue	<u>117,099,199</u>	<u>5,550,023</u>	<u>15,139,831</u>
Expenditures			
Current			
Administration	3,301,695	–	–
District support services	2,918,207	–	–
Elementary and secondary regular instruction	55,976,301	–	–
Vocational education instruction	371,717	–	–
Special education instruction	21,165,695	–	–
Instructional support services	5,720,643	–	–
Pupil support services	10,536,840	–	–
Sites and buildings	12,863,141	–	–
Fiscal and other fixed cost programs	252,778	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	27,930,827	–
Debt service			
Principal	238,316	–	7,405,000
Interest and fiscal charges	93,899	191,667	7,267,193
Total expenditures	<u>113,439,232</u>	<u>28,122,494</u>	<u>14,672,193</u>
Excess (deficiency) of revenue over expenditures	3,659,967	(22,572,471)	467,638
Other financing sources (uses)			
Bonds issued	–	24,075,000	–
Premium on bonds issued	–	618,695	589,745
Sale of capital assets	–	–	–
Transfers in	–	3,151,386	–
Transfers (out)	(3,213,503)	–	–
Total other financing sources (uses)	<u>(3,213,503)</u>	<u>27,845,081</u>	<u>589,745</u>
Net change in fund balances	446,464	5,272,610	1,057,383
Fund balances			
Beginning of year	<u>13,736,002</u>	<u>19,804,605</u>	<u>1,539,589</u>
End of year	<u>\$ 14,182,466</u>	<u>\$ 25,077,215</u>	<u>\$ 2,596,972</u>

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2019	2018
\$ 1,071,855	\$ 54,484,845	\$ 52,129,918
60,093	987,720	1,071,750
8,730,336	13,200,680	12,577,272
584,430	77,151,756	74,418,915
649,082	3,059,848	2,462,536
<u>11,095,796</u>	<u>148,884,849</u>	<u>142,660,391</u>
–	3,301,695	3,165,048
–	2,918,207	3,252,865
–	55,976,301	55,129,942
–	371,717	437,560
–	21,165,695	19,799,024
–	5,720,643	5,826,639
–	10,536,840	10,026,345
–	12,863,141	9,665,421
–	252,778	306,141
2,934,016	2,934,016	3,172,591
7,885,155	7,885,155	7,135,225
53,008	27,983,835	59,273,703
–	7,643,316	7,408,860
–	7,552,759	7,616,783
<u>10,872,179</u>	<u>167,106,098</u>	<u>192,216,147</u>
223,617	(18,221,249)	(49,555,756)
–	24,075,000	–
–	1,208,440	–
–	–	4,721,013
62,117	3,213,503	7,866,783
–	(3,213,503)	(7,866,783)
<u>62,117</u>	<u>25,283,440</u>	<u>4,721,013</u>
285,734	7,062,191	(44,834,743)
<u>1,746,725</u>	<u>36,826,921</u>	<u>81,661,664</u>
<u>\$ 2,032,459</u>	<u>\$ 43,889,112</u>	<u>\$ 36,826,921</u>

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INDEPENDENT SCHOOL DISTRICT NO. 273

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2019
(With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Total net change in fund balances – governmental funds	\$ 7,062,191	\$ (44,834,743)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital assets are recorded in net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	23,813,888	52,168,196
Depreciation expense	(10,132,336)	(5,924,684)
Net book value of capital asset disposals	–	(24,467)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	5,238	(3,415)
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	(24,075,000)	–
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds and certificates of participation	7,510,000	7,280,000
Capital leases payable	133,316	128,860
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.		
	24,623	53,989
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.		
	133,513	1,330,091
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.		
Severance benefits payable	(78,375)	(86,274)
Net pension liabilities	129,582,380	40,104,515
Total OPEB liability	666,648	(885,597)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	(25,224,208)	(38,888,510)
Deferred outflows of resources – OPEB plan deferments	29,250	28,342
Deferred inflows of resources – pension plan deferments	(78,933,129)	(31,290,625)
Deferred inflows of resources – OPEB plan deferments	(1,307,176)	–
Deferred inflows of resources – unavailable revenue – delinquent taxes	130,696	(137,179)
Change in net position – governmental activities	<u>\$ 29,341,519</u>	<u>\$ (20,981,501)</u>

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2019

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 33,231,678	\$ 33,146,010	\$ 33,058,228	\$ (87,782)
Investment earnings	440,000	640,000	652,518	12,518
Other	2,633,288	2,703,288	4,410,361	1,707,073
State sources	77,006,145	76,127,747	76,567,326	439,579
Federal sources	1,852,563	2,457,614	2,410,766	(46,848)
Total revenue	<u>115,163,674</u>	<u>115,074,659</u>	<u>117,099,199</u>	<u>2,024,540</u>
Expenditures				
Current				
Administration	3,085,784	3,250,927	3,301,695	50,768
District support services	3,025,926	2,884,749	2,918,207	33,458
Elementary and secondary regular instruction	54,916,656	55,805,585	55,976,301	170,716
Vocational education instruction	260,130	245,851	371,717	125,866
Special education instruction	20,637,340	21,186,934	21,165,695	(21,239)
Instructional support services	6,038,467	7,067,961	5,720,643	(1,347,318)
Pupil support services	9,490,698	9,945,958	10,536,840	590,882
Sites and buildings	14,838,657	15,310,380	12,863,141	(2,447,239)
Fiscal and other fixed cost programs	385,000	360,000	252,778	(107,222)
Debt service				
Principal	233,859	238,316	238,316	-
Interest and fiscal charges	98,419	93,961	93,899	(62)
Total expenditures	<u>113,010,936</u>	<u>116,390,622</u>	<u>113,439,232</u>	<u>(2,951,390)</u>
Excess (deficiency) of revenue over expenditures	2,152,738	(1,315,963)	3,659,967	4,975,930
Other financing (uses)				
Transfers (out)	<u>(1,501,557)</u>	<u>(1,887,986)</u>	<u>(3,213,503)</u>	<u>(1,325,517)</u>
Net change in fund balances	<u>\$ 651,181</u>	<u>\$ (3,203,949)</u>	446,464	<u>\$ 3,650,413</u>
Fund balances				
Beginning of year			<u>13,736,002</u>	
End of year			<u>\$ 14,182,466</u>	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Net Position
 Proprietary Fund
 Internal Service Fund
 as of June 30, 2019
 (With Partial Comparative Information as of June 30, 2018)

	<u>2019</u>	<u>2018</u>
Assets		
Current assets		
Cash and temporary investments	\$ 507,650	\$ 498,386
Accounts receivable	23,833	23,509
Total assets	<u>531,483</u>	<u>521,895</u>
Liabilities		
Current liabilities		
Accounts and contracts payable	<u>41,878</u>	<u>37,528</u>
Net position		
Unrestricted	<u>\$ 489,605</u>	<u>\$ 484,367</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Revenue, Expenses, and Changes in Fund Net Position
 Proprietary Fund
 Internal Service Fund
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Operating revenue		
Charges for services	\$ 872,731	\$ 872,654
Operating expenses		
Dental claims and expenses	<u>867,493</u>	<u>876,069</u>
Operating income (loss)	5,238	(3,415)
Net position		
Beginning of year	<u>484,367</u>	<u>487,782</u>
End of year	<u><u>\$ 489,605</u></u>	<u><u>\$ 484,367</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Statement of Cash Flows
 Proprietary Fund
 Internal Service Fund
 Year Ended June 30, 2019

(With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 872,407	\$ 861,684
Dental claims and other expense payments	(863,143)	(869,912)
Net cash flows from operating activities	<u>9,264</u>	<u>(8,228)</u>
Cash and temporary investments		
Beginning of year	<u>498,386</u>	<u>506,614</u>
End of year	<u>\$ 507,650</u>	<u>\$ 498,386</u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ 5,238	\$ (3,415)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(324)	(10,970)
Accounts and contracts payable	4,350	6,157
Net cash flows from operating activities	<u>\$ 9,264</u>	<u>\$ (8,228)</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Basic Financial Statements
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Organization

Independent School District No. 273, Edina, Minnesota (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District serves pre-kindergarten through 12th grade students attending the District either as a resident of the District or through an open enrollment option election. It is governed by a School Board elected by voters of the District to four-year terms. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The District's policy is to include in the financial statements all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

Extracurricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the District's School Board has elected not to control or be otherwise financially accountable with respect to the underlying extracurricular activities. Accordingly, the extracurricular student activity accounts are not included in these financial statements.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar revenues are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

Internal service funds are presented in proprietary fund financial statements. Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. An internal service fund accounts for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The principal operating revenue of the District's Internal Service Fund is charges to other district funds for service. Operating expenses for the Internal Service Fund include the costs of providing services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education (MDE). Each fund is accounted for as an independent entity. A description of the funds included in this report is as follows:

Major Governmental Funds

General Fund – The General Fund is the government's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Capital Projects – Building Construction Fund – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue, capital project levies, or 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 used to account for the District's child nutrition program.

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

Proprietary Funds

Internal Service Fund – The District's Internal Service Fund is used to account for dental insurance offered by the District to its employees as a self-insured plan.

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Actual expenditures for the year ended June 30, 2019 exceeded budgeted appropriations by \$262,010 and \$2,803,578 in the Community Service Special Revenue Fund and Capital Projects – Building Construction Fund, respectively. Revenues and other financing sources in excess of budget, along with available fund balances, financed these variances.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Temporary Investments

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

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalents. The proprietary (internal service) fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

Investments are generally stated at fair value, except for investments in certain external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less are also reported at amortized cost. Investment income is accrued at the Balance Sheet date.

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

G. Receivables

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

H. Prepaid Items

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

I. Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the Legislature based on education funding priorities.

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as they are collected.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$3,742,228 of the property tax levy collectible in 2019 as revenue to the District in fiscal year 2018–2019. The remaining portion of the taxes collectible in 2019 is reported as a deferred inflow of resources (property taxes levied for subsequent year).

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year.

J. Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost if purchased or constructed. Donated assets are recorded at estimated acquisition value at the date of donation. The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The District does not possess material amounts of infrastructure capital assets. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets are reported in the government-wide financial statements, but not in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings and 5 to 15 years for furniture and equipment. Land and construction in progress are not depreciated.

K. 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.

L. Compensated Absences

Under the terms of union contracts, certain employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation and related benefits upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Compensated absences, if material, are accrued when earned in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. 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. The severance benefit is calculated by converting a portion of unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary.

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

N. State-Wide Pension Plans

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from the PERA's and the TRA's fiduciary net positions have been determined on the same basis as they are reported by the PERA and the TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Special School District No. 1, Minneapolis Public Schools. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association into the 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.

The PERA has a special funding situation created by a direct aid contribution made by the state of Minnesota. The direct aid is a result of the merger of the Minneapolis Employees Retirement Fund into the PERA on January 1, 2015.

O. Risk Management and Self-Insurance

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

The District makes premium payments to the Internal Service Fund on behalf of program participants based on provisional rates determined by insurance company estimates of monthly claims paid for each coverage class, plus stop-loss insurance premium costs and administrative service charges.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

District claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

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

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2018	\$ 31,371	\$ 876,069	\$ 869,912	\$ 37,528
2019	\$ 37,528	\$ 867,493	\$ 863,143	\$ 41,878

P. 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 and inflows of resources related to pensions and other post-employment benefit plans (OPEB) reported in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, difference between projected and actual investment earnings, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

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

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

Q. Interfund Transfers

The General Fund transferred \$62,117 to the Community Service Special Revenue Fund to help finance early childhood family education program costs, and \$3,151,386 to the Capital Projects – Building Construction Fund to allocate revenue that will be expended by the Capital Projects – Building Construction Fund for long-term facilities maintenance projects. Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Net Position

In the government-wide and proprietary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the amounts reported in the financial statements during the reporting period. Actual results could differ from those estimates.

U. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2018, 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.

NOTE 2 – CASH AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	\$	10,270,622
Investments		<u>65,072,108</u>
Cash and temporary investments	\$	<u><u>75,342,730</u></u>

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

B. Deposits

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

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

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

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

The year-end bank balances of the District’s deposits totaled \$10,270,622, which were fully covered by federal deposit insurance or collateral held by the District’s agent in the District’s name.

C. Investments

The District has the following investments at year-end:

Investment Type	Credit Rating	Rating Agency	Fair Value Measurements Using	Interest Rate Risk – Maturity Duration in Years			Total
				No Maturity Date	Less Than 1 Year	1 to 5	
Negotiable certificates of deposits		Not Rated	Level 2	\$ –	\$ –	\$ 992,571	\$ 992,571
Investment pools							
MSDLAF – Liquid Class	AAA	S&P	Not Applicable	\$ 9,120,895	\$ –	\$ –	\$ 9,120,895
MSDLAF – MAX Class	AAA	S&P	Not Applicable	\$ 7,638,836	\$ –	\$ –	\$ 7,638,836
MNTrust Investment Shares Portfolio	AAA	S&P	Not Applicable	\$ 32,319,806	\$ –	\$ –	\$ 32,319,806
MNTrust Term Series	AAA	S&P	Not Applicable	\$ –	\$ 15,000,000	\$ –	\$ 15,000,000
Total investments							\$ 65,072,108

Investment pools managed by MNTrust and the Minnesota School District Liquid Asset Fund (MSDLAF) are external investment pools regulated by Minnesota Statutes not registered with the Securities and Exchange Commission. 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 amortized cost methods that approximate fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares Portfolio or the MSDLAF – Liquid Class investment pools. Investments in the MSDLAF MAX Class must be deposited for a minimum of 14 calendar days, with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24-hour hold on all requests for redemptions. MNTrust Term Series Portfolios are intended to be held until maturity; a participant’s withdrawal prior to maturity will require seven days’ notice of redemption and will likely carry a penalty, which could be substantial in that it would be intended to allow the MNTrust Term Series Portfolio to recoup any associated penalties, charges, losses, or other costs associated with the early redemption of the investments therein.

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – This is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Although the District’s investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers.

The District’s investment policy also requires that commercial paper be of corporations organized in the United States; having at least \$1 billion of outstanding corporate paper obligations; rated at the highest classification by Standard and Poor’s (A-1) or Moody’s Investment Services (P-1); and not be on credit watch for potential downgrades. No more than 50 percent of the District’s investments can be in commercial paper on any given day. District policy does not allow investments in derivatives.

Concentration Risk – This is the risk associated with investing a significant portion of the District’s investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s policies limit the investment on any given day, in any given corporation, to \$1 million.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District’s investment policies do not limit investment maturities; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated					
Land	\$ 5,240,001	\$ –	\$ –	\$ –	\$ 5,240,001
Construction in progress	132,682,356	22,165,510	–	(108,684,252)	46,163,614
Total capital assets, not depreciated	137,922,357	22,165,510	–	(108,684,252)	51,403,615
Capital assets, depreciated					
Land improvements	10,415,558	311,170	–	14,977,490	25,704,218
Buildings	206,025,067	65,621	–	92,355,085	298,445,773
Furniture and equipment	16,164,663	1,271,587	–	1,351,677	18,787,927
Total capital assets, depreciated	232,605,288	1,648,378	–	108,684,252	342,937,918
Less accumulated depreciation for					
Land improvements	(4,297,892)	(1,237,056)	–	–	(5,534,948)
Buildings	(107,647,898)	(8,189,002)	–	–	(115,836,900)
Furniture and equipment	(13,733,312)	(706,278)	–	–	(14,439,590)
Total accumulated depreciation	(125,679,102)	(10,132,336)	–	–	(135,811,438)
Net capital assets, depreciated	106,926,186	(8,483,958)	–	108,684,252	207,126,480
Total capital assets, net	<u>\$ 244,848,543</u>	<u>\$ 13,681,552</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 258,530,095</u>

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

Administration	\$ 34,751
Elementary and secondary regular instruction	3,205,824
Vocational education instruction	22,016
Special education instruction	14,096
Instructional support services	11,302
Pupil support services	669,988
Sites and buildings	6,159,733
Community service	14,626
Total depreciation expense	<u>\$ 10,132,336</u>

NOTE 4 – 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>
Refunding bonds	10/05/2011	4.00–5.00%	\$ 50,370,000	02/01/2024	\$ 26,655,000
Alternative facilities bonds	02/21/2013	2.00–3.00%	\$ 11,775,000	02/01/2026	11,575,000
Alternative facilities bonds	12/30/2014	3.00–3.50%	\$ 6,050,000	02/01/2035	6,050,000
Building bonds	07/22/2015	4.00–5.00%	\$ 113,385,000	02/01/2037	107,015,000
Facilities maintenance and building bonds	04/13/2017	2.50–4.00%	\$ 16,350,000	02/01/2031	16,350,000
Facilities maintenance bonds	05/02/2019	3.00–5.00%	\$ 24,075,000	02/01/2036	24,075,000
Total general obligation bonds payable					<u>\$ 191,720,000</u>

These bonds were issued to finance acquisition and/or construction of capital facilities or to finance (refund) 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 are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

B. Certificates of Participation Payable

<u>Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Face/Par Value</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
2011C Certificates of Participation	11/17/2011	2.00–3.75%	\$ 1,615,000	04/01/2027	<u>\$ 950,000</u>

The District sold certificates of participation under Minnesota Statutes § 123B.51 to finance the construction of an addition to South View Middle School. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on the certificates. These certificates of participation are being paid by the General Fund.

C. Capital Leases Payable

The District entered into two capital lease agreements to finance the construction of several building additions. The leases have an effective interest rate of 3.43 percent, and call for annual principal and interest payments through January 15, 2029. The leases are being paid through the General Fund. The leased assets were recorded at \$2,233,000 (the present value of future minimum lease payments as of the inception dates of the leases). Total accumulated depreciation on these assets at June 30, 2019 was \$223,300.

D. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including severance benefits for eligible employees based on unused sick leave. Such benefits are paid primarily from the General Fund.

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

E. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, certificates of participation, and capital leases are as follows:

Year Ending June 30,	General Obligation Bonds Payable		Certificates of Participation		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 8,140,000	\$ 7,485,370	\$ 105,000	\$ 31,975	\$ 137,928	\$ 54,224
2021	7,710,000	7,289,975	110,000	28,825	142,700	49,452
2022	8,365,000	6,917,975	110,000	25,525	147,636	44,516
2023	8,725,000	6,570,475	115,000	22,088	152,744	39,408
2024	8,305,000	6,219,775	120,000	18,350	158,028	34,124
2025–2029	51,725,000	26,046,156	390,000	28,988	876,024	84,738
2030–2034	64,050,000	13,639,613	–	–	–	–
2035–2037	34,700,000	2,530,225	–	–	–	–
	<u>\$ 191,720,000</u>	<u>\$ 76,699,564</u>	<u>\$ 950,000</u>	<u>\$ 155,751</u>	<u>\$ 1,615,060</u>	<u>\$ 306,462</u>

F. Changes in Long-Term Liabilities

	Beginning of Year	Additions	Retirements	End of Year	Due Within One Year
General obligation bonds payable	\$ 175,050,000	\$ 24,075,000	\$ 7,405,000	\$ 191,720,000	\$ 8,140,000
Certificates of participation payable	1,055,000	–	105,000	950,000	105,000
Unamortized premiums	15,615,362	1,208,440	1,341,953	15,481,849	–
Capital leases payable	1,748,376	–	133,316	1,615,060	137,928
Severance benefits payable	616,230	85,959	7,584	694,605	303,044
	<u>\$ 194,084,968</u>	<u>\$ 25,369,399</u>	<u>\$ 8,992,853</u>	<u>\$ 210,461,514</u>	<u>\$ 8,685,972</u>

NOTE 5 – FUND BALANCES

The table on the following page presents a breakdown of governmental fund equity components as defined earlier in these notes. State mandated restrictions that have an accumulated deficit at June 30, if any, are included in unassigned fund balance in the District’s financial statements in accordance with accounting principles generally accepted in the United States of America. However, a description of any deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits.

The School Board has formally adopted a fund balance policy regarding maintaining a minimum unassigned fund balance for the General Fund. The policy establishes a minimum unassigned General Fund balance goal of 6.0 percent of the unassigned General Fund expenditures. At June 30, 2019, the unassigned fund balance (excluding restricted account deficits) of the General Fund was 7.2 percent of budgeted unassigned expenditures for fiscal 2020.

NOTE 5 – FUND BALANCES (CONTINUED)

At June 30, 2019, 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					
Prepaid items	\$ 31,133	\$ –	\$ –	\$ –	\$ 31,133
Restricted					
Staff development	58,820	–	–	–	58,820
Operating capital	2,755,476	–	–	–	2,755,476
Capital projects levy	–	1,278,344	–	–	1,278,344
Long-term facilities maintenance	–	23,000,223	–	–	23,000,223
Capital projects	–	798,648	–	–	798,648
Debt service	–	–	2,596,972	–	2,596,972
Food service	–	–	–	1,100,255	1,100,255
Community education programs	–	–	–	660,226	660,226
Early childhood family education programs	–	–	–	80,107	80,107
School readiness	–	–	–	181,219	181,219
Community service	–	–	–	10,652	10,652
Total restricted	2,814,296	25,077,215	2,596,972	2,032,459	32,520,942
Committed					
Cash flow	1,037,614	–	–	–	1,037,614
Assigned					
Separation/retirement benefits	3,385,135	–	–	–	3,385,135
Alternative compensation	149,673	–	–	–	149,673
Total assigned	3,534,808	–	–	–	3,534,808
Unassigned					
Safe schools levy account deficit	(189,562)	–	–	–	(189,562)
Unassigned	6,954,177	–	–	–	6,954,177
Total unassigned	6,764,615	–	–	–	6,764,615
Total	\$ 14,182,466	\$ 25,077,215	\$ 2,596,972	\$ 2,032,459	\$ 43,889,112

NOTE 6 – DEFINED BENEFIT PENSION PLANS

District employees participate in three defined benefit pension plans described later in these notes, including two state-wide, cost-sharing, multiple-employer plans, and a single-employer plan administered by the District. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2019:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	\$ 16,065,821	\$ 3,926,168	\$ 3,983,642	\$ 858,784
State-wide, multiple-employer – TRA	60,680,123	85,105,408	109,353,276	(25,118,462)
Single-employer – District	12,304,601	1,274,913	425,540	1,202,437
Total	\$ 89,050,545	\$ 90,306,489	\$ 113,762,458	\$ (23,057,241)

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

The District participates in the following cost-sharing, multi-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.

All full-time and certain 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 Minnesota State's Individual Retirement Account Plan within one year of eligible employment.

B. Benefits Provided

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

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

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent of average salary 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.

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

Benefit increases are provided to benefit recipients each January. GERF benefit recipients receive a future annual increase equal to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age (not applicable to Rule of 90 retirees, disability benefit recipients, or survivors). A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

2. TRA Benefits

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

Two methods are used to compute benefits for 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 up to July 1, 2006 or after	1.9 %

With these provisions:

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

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

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 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.

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 2019 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, 2019, were \$1,492,966. The District’s contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

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

	Year Ended June 30,					
	2017		2018		2019	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.50 %	11.00 %	11.50 %	11.00 %	11.71 %
Coordinated Plan	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %	7.71 %

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2019, were \$4,071,634. The District’s contributions were equal to the required contributions for each year as set by state statutes.

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

The following is a reconciliation of employer contributions in the TRA’s Comprehensive Annual Financial Report (CAFR) 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 CAFR Statement of Changes in Fiduciary Net Position	\$ 378,728
Add employer contributions not related to future contribution efforts	522
Deduct the TRA’s contributions not included in allocation	<u>(471)</u>
Total employer contributions	378,779
Total nonemployer contributions	<u>35,588</u>
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	<u>\$ 414,367</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.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2019, the District reported a liability of \$16,065,821 for its proportionate share of the GERF’s net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.2896 percent at the end of the measurement period and 0.2894 percent for the beginning of the period.

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 amounts 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	\$ 16,065,821
State’s proportionate share of the net pension liability associated with the District	\$ 526,989

For the year ended June 30, 2019, the District recognized pension expense of \$735,891 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$122,893 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s contribution of \$16 million to the GERF.

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

At June 30, 2019, the District reported its proportionate share of the GERF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual economic experience	\$ 424,955	\$ 448,831
Changes in actuarial assumptions	1,470,041	1,804,313
Differences between projected and actual investment earnings	–	1,730,498
Changes in proportion	538,206	–
District’s contributions to the GERF subsequent to the measurement date	<u>1,492,966</u>	<u>–</u>
Total	<u><u>\$ 3,926,168</u></u>	<u><u>\$ 3,983,642</u></u>

A total of \$1,492,966 reported as deferred outflows of resources related to pensions resulting from district contributions to the GERF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to the GERF pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
<u> </u>	<u> </u>
2020	\$ 741,866
2021	\$ (657,113)
2022	\$ (1,299,871)
2023	\$ (335,322)

2. TRA Pension Costs

At June 30, 2019, the District reported a liability of \$60,680,123 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2018, 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 Special School District No. 1, Minneapolis Public Schools. The District’s proportionate share was 0.9661 percent at the end of the measurement period and 0.9473 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	\$ 60,680,123
State’s proportionate share of the net pension liability associated with the District	\$ 5,701,256

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

For the year ended June 30, 2019, the District recognized negative pension expense of \$21,139,366. It also recognized \$3,979,096 as a decrease to pension expense (and grant revenue) for the support provided by direct aid.

At June 30, 2019, the District reported its proportionate share of the TRA’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 658,716	\$ 1,202,611
Changes in actuarial assumptions	75,965,745	103,046,567
Difference between projected and actual investment earnings	–	4,766,416
Changes in proportion	4,409,313	337,682
District’s contributions to the TRA subsequent to the measurement date	<u>4,071,634</u>	<u>–</u>
Total	<u>\$ 85,105,408</u>	<u>\$ 109,353,276</u>

A total of \$4,071,634 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to the TRA pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2020	\$ 6,214,495
2021	\$ 3,322,993
2022	\$ 265,985
2023	\$ (22,349,363)
2024	\$ (15,773,612)

E. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.50%	2.50%
Wage growth rate		2.85% for 10 years, and 3.25% thereafter
Active member payroll	3.25%	2.85% to 8.85% for 10 years, and 3.25% to 9.25% thereafter
Investment rate of return	7.50%	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP-2014 tables for males or females, as appropriate, with slight adjustments. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the GERP and 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year up to 1.50 percent annually for the TRA.

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

Actuarial assumptions used in the June 30, 2018 valuations were based on the results of actuarial experience studies. The most recent experience studies were completed in 2015. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions occurred in 2018:

1. GERF

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.

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.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- The cost of living adjustment (COLA) was reduced from 2.0 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 in 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.

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

- 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.
- The single discount rate changed from 5.12 percent to 7.50 percent.

The Minnesota State Board of Investment, which manages the investments of the PERA and the TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	36 %	5.10 %
International stocks	17	5.30 %
Bonds (fixed income)	20	0.75 %
Alternative assets (private markets)	25	5.90 %
Cash	2	– %
Total	100 %	

F. Discount Rate

1. GERF

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

2. TRA

The discount rate used to measure the total pension liability was 7.50 percent. This is an increase from the discount rate at the prior measurement date of 5.12 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2018 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.

G. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, 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>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	6.50%	7.50%	8.50%
District's proportionate share of the GERF net pension liability	\$ 26,109,015	\$ 16,065,821	\$ 7,775,450
TRA discount rate	6.50%	7.50%	8.50%
District's proportionate share of the TRA net pension liability	\$ 96,299,109	\$ 60,680,123	\$ 31,294,694

H. Pension Plan Fiduciary Net Position

Detailed information about the GERF's fiduciary net position is available in a separately issued PERA financial report. That report may be obtained on the PERA website at www.mnpera.org; by writing to the PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103; or by calling (651) 296-7460 or (800) 652-9026.

Detailed information about the TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at the TRA website at www.MinnesotaTRA.org; by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, Minnesota 55103; 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 employees through its Pension Benefits Plan, a single-employer defined benefit plan administered by the District. The following employee groups receive the benefit: Superintendent, Superintendent’s Advisory Council, Administrators (Edina Administrative Council), Controller, Director of Buildings and Grounds, Human Resources Manager, Strategic Planner/Analyst, Teachers, Community Education Services Coordinators, Classified Supervisors, Confidential Employees, Other Support Staff, and Edina Professional Association of Support Staff (EPASS). Severance benefits for the Superintendent and EPASS were added to the plan during the year ended June 30, 2018. All pension benefits are based on contractual agreements with these employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. The benefits are calculated using a predetermined number of days depending on the employee group, multiplied by the employee’s daily base pay, or in certain cases, a fixed amount per year of service. Payments are made in either a lump sum or installments to a 403(b) plan or in a lump sum directly to the employee. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a separate financial report.

B. Contributions and Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District 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	31
Active plan members	<u>752</u>
Total members	<u><u>783</u></u>

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial study with a valuation date as of July 1, 2018 and measurement date as of July 1, 2018, using the entry-age method and the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.50%
20-year municipal bond yield	3.50%
Inflation rate	2.50%
Salary increases	3.00%

Mortality rates were based on the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale. The previous study used the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

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

E. Discount Rate

The discount rate used to measure the total pension liability was 3.50 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate. The District's discount rate used in the prior measurement date was 3.40 percent.

F. Changes in the Total Pension Liability

	<u>Total Pension Liability</u>
Beginning balance	\$ 11,059,556
Changes for the year	
Service cost	712,907
Interest	390,691
Assumption changes	(121,816)
Plan changes	74,470
Differences between expected and actual experience	756,667
Benefit payments	<u>(567,874)</u>
Total net changes	<u>1,245,045</u>
Ending balance	<u>\$ 12,304,601</u>

G. Total Pension Liability Sensitivity to Discount Rate Changes

The following presents the net 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>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	2.50%	3.50%	4.50%
Total pension liability	\$ 13,254,314	\$ 12,304,601	\$ 11,405,454

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

The District recognized pension expense of \$1,202,437 in the current year, and at year-end reported the following deferred outflows and 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	\$ 693,611	\$ –
Changes in actuarial assumptions	–	425,540
District's contributions subsequent to the measurement date	<u>581,302</u>	<u>–</u>
Total	<u>\$ 1,274,913</u>	<u>\$ 425,540</u>

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

A total of \$581,302 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense
2020	\$ 24,369
2021	\$ 24,369
2022	\$ 24,369
2023	\$ 24,369
2024	\$ 24,369
Thereafter	\$ 146,226

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description and Benefits Provided

The District provides post-employment benefits to certain eligible employees through a single-employer defined benefit OPEB Plan administered by the District. All post-employment benefits are based on contractual agreements with employee groups, with benefit eligibility based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a separate financial report.

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

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

B. Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has not established a trust fund to finance these OPEB benefits.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

C. Membership

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

Retirees and beneficiaries receiving benefits	64
Active plan members	<u>1,157</u>
Total members	<u><u>1,221</u></u>

D. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study with a valuation date as of July 1, 2018 and measurement date as of July 1, 2018, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.50%
20-year municipal bond yield	3.50%
Inflation rate	2.50%
Salary increases	3.00%
Medical trend rate	6.50% as of July 1, 2018 grading to 5.00% over 6 years
Dental trend rate	4.00%

Mortality rates were based on the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale. The previous study used the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

Future retirees electing coverage is assumed to be 100 percent when a pre-age 65 subsidy is available, and 50 percent when a pre-age 65 subsidy is not available. Married future retirees electing spouse coverage is assumed to be 100 percent when a pre-age 65 subsidy is available, and 25 percent when a pre-age 65 subsidy is not available.

Healthcare trend rates were changed since the last study to better anticipate short-term and long-term medical increases

The municipal bond rate assumption was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 3.50 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate. The District discount rate used in the prior measurement date was 3.40 percent.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Beginning balance	\$ 19,910,889
Changes for the year	
Service cost	1,082,683
Interest	697,232
Assumption changes	5,718
Differences between expected and actual experience	(1,470,574)
Benefit payments	<u>(981,707)</u>
Total net changes	<u>(666,648)</u>
Ending balance	<u><u>\$ 19,244,241</u></u>

G. Total OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

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

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	2.50%	3.50%	4.50%
Total OPEB liability	\$ 20,616,285	\$ 19,244,241	\$ 17,924,871

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

	<u>1% Decrease in Healthcare Trend Rates</u>	<u>Healthcare Trend Rates</u>	<u>1% Increase in Healthcare Trend Rates</u>
Medical trend rate	5.50% decreasing to 4.00% over 6 years	6.50% decreasing to 5.00% over 6 years	7.50% decreasing to 6.00% over 6 years
Dental trend rate	3.00%	4.00%	5.00%
Total OPEB liability	\$ 17,641,720	\$ 19,244,241	\$ 21,112,214

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

The District recognized OPEB expense of \$1,617,153 in the current year, and at year-end reported the following deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual economic experience	\$ –	\$ 1,307,176
Changes in actuarial assumptions	5,082	–
District’s contributions subsequent to the measurement date	<u> 1,005,875</u>	<u> –</u>
 Total	 <u><u> \$ 1,010,957</u></u>	 <u><u> \$ 1,307,176</u></u>

A total of \$1,005,875 reported as deferred outflows of resources related to OPEB resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Pension Expense
<u> </u>	<u> </u>
2020	\$ (162,762)
2021	\$ (162,762)
2022	\$ (162,762)
2023	\$ (162,762)
2024	\$ (162,762)
Thereafter	\$ (488,284)

NOTE 10 – FLEXIBLE BENEFIT PLAN

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

Before the beginning of the Plan year, which is from January 1 to December 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. The Plan is administered by the District and is accounted for in the District’s General Fund. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

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

NOTE 11 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

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

B. Construction Commitments

At June 30, 2019, the District had commitments totaling \$3,247,369 under various construction contracts for which the work was not yet completed.

C. Legal Claims

The District is a defendant in various lawsuits. Although the outcomes of these lawsuits are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

NOTE 12 – SUBSEQUENT EVENT

In October 2019, the District approved the sale of \$20,090,000 of General Obligation School Building Refunding Bonds, Series 2019B. The bonds will be used to finance a current refunding of the 2021 through 2024 maturities of the District's General Obligation School Building Refunding Bonds, Series 2011B. The 2019B bonds will have an average coupon interest rate of 5.0 percent and a final maturity date of February 1, 2024.

NOTE 13 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 84, *Fiduciary Activities*, is intended to enhance consistency and comparability of fiduciary activity reporting by state and local governments. It is also meant to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The MDE has also issued guidance for implementing this standard, which will impact the reporting of extracurricular student activity accounts previously not under School Board control, beginning in the 2019–2020 fiscal year. This new guidance provided by the MDE will require the activities currently presented separately in this financial statement to be operated under School Board control and reported as part of the District's General Fund for the year ending June 30, 2020.

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2019

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 Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's 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	0.2999%	\$ 14,087,800	\$ -	\$ 14,087,800	\$ 15,747,600	89.46%	78.70%
06/30/2016	06/30/2015	0.2742%	\$ 14,210,468	\$ -	\$ 14,210,468	\$ 16,108,678	88.22%	78.20%
06/30/2017	06/30/2016	0.2774%	\$ 22,523,504	\$ 294,246	\$ 22,817,750	\$ 17,218,936	130.81%	68.90%
06/30/2018	06/30/2017	0.2894%	\$ 18,475,105	\$ 232,340	\$ 18,707,445	\$ 18,646,353	99.08%	75.90%
06/30/2019	06/30/2018	0.2896%	\$ 16,065,821	\$ 526,989	\$ 16,592,810	\$ 18,550,623	86.61%	79.50%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2019

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	\$ 1,195,515	\$ 1,195,515	\$ -	\$ 16,108,678	7.42%
06/30/2016	\$ 1,291,318	\$ 1,291,318	\$ -	\$ 17,218,936	7.50%
06/30/2017	\$ 1,398,478	\$ 1,398,478	\$ -	\$ 18,646,353	7.50%
06/30/2018	\$ 1,391,159	\$ 1,391,159	\$ -	\$ 18,550,623	7.50%
06/30/2019	\$ 1,492,966	\$ 1,492,966	\$ -	\$ 20,000,631	7.46%

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. 273

Teachers Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2019

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	0.9949%	\$ 45,844,276	\$ 3,225,114	\$ 49,069,390	\$ 45,414,080	100.95%	81.50%
06/30/2016	06/30/2015	0.9238%	\$ 57,146,166	\$ 7,009,435	\$ 64,155,601	\$ 46,887,773	121.88%	76.80%
06/30/2017	06/30/2016	0.9434%	\$ 225,023,410	\$ 22,586,637	\$ 247,610,047	\$ 48,890,860	460.26%	44.88%
06/30/2018	06/30/2017	0.9473%	\$ 189,098,264	\$ 18,280,007	\$ 207,378,271	\$ 50,958,882	371.08%	51.57%
06/30/2019	06/30/2018	0.9661%	\$ 60,680,123	\$ 5,701,256	\$ 66,381,379	\$ 53,228,684	114.00%	78.07%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2019

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 3,516,583	\$ 3,516,583	\$ -	\$ 46,887,773	7.50%
06/30/2016	\$ 3,680,210	\$ 3,680,210	\$ -	\$ 48,890,860	7.53%
06/30/2017	\$ 3,820,933	\$ 3,820,933	\$ -	\$ 50,958,882	7.50%
06/30/2018	\$ 3,990,842	\$ 3,990,842	\$ -	\$ 53,228,684	7.50%
06/30/2019	\$ 4,071,634	\$ 4,071,634	\$ -	\$ 52,764,016	7.72%

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. 273

Pension Benefits Plan
 Schedule of Changes in the District's Total
 Pension Liability and Related Ratios
 Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability			
Service cost	\$ 712,907	\$ 669,633	\$ 706,737
Interest	390,691	332,966	326,649
Assumption changes	(121,816)	(370,946)	-
Plan changes	74,470	-	-
Differences between expected and actual experience	756,667	-	-
Benefit payments	<u>(567,874)</u>	<u>(762,623)</u>	<u>(794,118)</u>
Net change in total pension liability	1,245,045	(130,970)	239,268
 Total pension liability – beginning of year	 <u>11,059,556</u>	 <u>11,190,526</u>	 <u>10,951,258</u>
 Total pension liability – end of year	 <u>\$ 12,304,601</u>	 <u>\$ 11,059,556</u>	 <u>\$ 11,190,526</u>
 Covered-employee payroll	 <u>\$ 57,844,851</u>	 <u>\$ 49,972,083</u>	 <u>\$ 48,516,585</u>
 Total pension liability as a percentage of covered-employee payroll	 <u>21.27%</u>	 <u>22.13%</u>	 <u>23.07%</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 for the year ended June 30, 2017. The schedules within the RSI section require a 10-year presentation. Additional years will be presented as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 273

Other Post-Employment Benefits Plan
 Schedule of Changes in the District's Total
 OPEB Liability and Related Ratios
 Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>
Total OPEB liability		
Service cost	\$ 1,082,683	\$ 1,168,447
Interest	697,232	670,515
Assumption changes	5,718	-
Differences between expected and actual experience	(1,470,574)	-
Benefit payments	<u>(981,707)</u>	<u>(953,365)</u>
Net change in total OPEB liability	(666,648)	885,597
Total OPEB liability – beginning of year	<u>19,910,889</u>	<u>19,025,292</u>
Total OPEB liability – end of year	<u>\$ 19,244,241</u>	<u>\$ 19,910,889</u>
Covered-employee payroll	<u>\$ 69,887,838</u>	<u>\$ 62,990,740</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>27.54%</u>	<u>31.61%</u>

Note 1: The District has not established a trust fund to finance GASB Statement No. 75 related benefits.

Note 2: The District implemented GASB Statement No. 75 for the year ended June 30, 2018. The schedules within the RSI section require a 10-year presentation. Additional years will be presented as they become available.

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INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information
June 30, 2019

PERA – GENERAL EMPLOYEES RETIREMENT FUND

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.

2017 CHANGES IN PLAN PROVISIONS

- The state's special funding contribution increased from \$6 million to \$16 million.

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.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2019

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

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 million. Upon consolidation, state and employer contributions were revised.

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. 273

Notes to Required Supplementary Information (continued)
June 30, 2019

TEACHERS RETIREMENT ASSOCIATION (TRA)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.
- The single discount rate changed from 5.12 percent to 7.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Required Supplementary Information (continued)
June 30, 2019

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)

- 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. 273

Notes to Required Supplementary Information (continued)
June 30, 2019

PENSION BENEFITS PLAN

2018 CHANGES IN PLAN PROVISIONS

- Severance benefits are now available for the Edina Professional Association of Support Staff and the Superintendent.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40 percent to 3.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.40 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

OTHER POST-EMPLOYMENT BENEFITS PLAN

2018 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 discount rate was changed from 3.40 percent to 3.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.40 percent.

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SUPPLEMENTAL INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2019

	Special Revenue Funds		Total
	Food Service	Community Service	
Assets			
Cash and temporary investments	\$ 1,261,387	\$ 2,283,732	\$ 3,545,119
Receivables			
Current taxes	–	557,102	557,102
Delinquent taxes	–	10,101	10,101
Accounts and interest	2,307	28,961	31,268
Due from other governmental units	104,033	51,042	155,075
Total assets	\$ 1,367,727	\$ 2,930,938	\$ 4,298,665
Liabilities			
Salaries and benefits payable	\$ 4,143	\$ 191,697	\$ 195,840
Accounts and contracts payable	17,045	135,114	152,159
Due to other governmental units	–	53,421	53,421
Unearned revenue	246,284	490,512	736,796
Total liabilities	267,472	870,744	1,138,216
Deferred inflows of resources			
Property taxes levied for subsequent year	–	1,116,918	1,116,918
Deferred revenue – delinquent taxes	–	11,072	11,072
Total deferred inflows of resources	–	1,127,990	1,127,990
Fund balances			
Restricted	1,100,255	932,204	2,032,459
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,367,727	\$ 2,930,938	\$ 4,298,665

INDEPENDENT SCHOOL DISTRICT NO. 273

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2019

	Special Revenue Funds		Total
	Food Service	Community Service	
Revenue			
Local sources			
Property taxes	\$ -	\$ 1,071,855	\$ 1,071,855
Investment earnings	29,749	30,344	60,093
Other	2,238,064	6,492,272	8,730,336
State sources	123,311	461,119	584,430
Federal sources	649,082	-	649,082
Total revenue	<u>3,040,206</u>	<u>8,055,590</u>	<u>11,095,796</u>
Expenditures			
Current			
Food service	2,934,016	-	2,934,016
Community service	-	7,885,155	7,885,155
Capital outlay	12,504	40,504	53,008
Total expenditures	<u>2,946,520</u>	<u>7,925,659</u>	<u>10,872,179</u>
Excess of revenue over expenditures	93,686	129,931	223,617
Other financing sources			
Transfers in	-	62,117	62,117
Net change in fund balances	93,686	192,048	285,734
Fund balances			
Beginning of year	<u>1,006,569</u>	<u>740,156</u>	<u>1,746,725</u>
End of year	<u>\$ 1,100,255</u>	<u>\$ 932,204</u>	<u>\$ 2,032,459</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
Comparative Balance Sheet
as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 32,481,865	\$ 33,001,561
Receivables		
Current taxes	19,677,882	16,713,760
Delinquent taxes	318,225	352,003
Accounts and interest	583,514	364,221
Due from other governmental units	10,317,391	9,197,740
Prepaid items	<u>31,133</u>	<u>714,427</u>
Total assets	<u><u>\$ 63,410,010</u></u>	<u><u>\$ 60,343,712</u></u>
Liabilities		
Salaries and benefits payable	\$ 11,072,233	\$ 10,144,472
Accounts and contracts payable	1,867,368	1,023,070
Due to other governmental units	225,971	392,856
Unearned revenue	–	5,500
Total liabilities	<u>13,165,572</u>	<u>11,565,898</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	35,708,786	34,781,849
Unavailable revenue – delinquent taxes	<u>353,186</u>	<u>259,963</u>
Total deferred inflows of resources	<u>36,061,972</u>	<u>35,041,812</u>
Fund balances		
Nonspendable for prepaid items	31,133	714,427
Restricted for staff development	58,820	51,502
Restricted for health and safety	–	3,994
Restricted for operating capital	2,755,476	3,201,332
Restricted for basic skills programs	–	32,992
Committed for cash flow	1,037,614	927,819
Assigned for separation/retirement benefits	3,385,135	2,644,099
Assigned for carryover	–	802,675
Assigned for alternative compensation	149,673	88,568
Unassigned – safe schools levy account deficit	(189,562)	–
Unassigned	<u>6,954,177</u>	<u>5,268,594</u>
Total fund balances	<u>14,182,466</u>	<u>13,736,002</u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 63,410,010</u></u>	<u><u>\$ 60,343,712</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 33,146,010	\$ 33,058,228	\$ (87,782)	\$ 30,235,863
Investment earnings	640,000	652,518	12,518	472,243
Other	2,703,288	4,410,361	1,707,073	4,556,855
State sources	76,127,747	76,567,326	439,579	73,752,106
Federal sources	2,457,614	2,410,766	(46,848)	1,832,821
Total revenue	<u>115,074,659</u>	<u>117,099,199</u>	<u>2,024,540</u>	<u>110,849,888</u>
Expenditures				
Current				
Administration	3,250,927	3,301,695	50,768	3,165,048
District support services	2,884,749	2,918,207	33,458	3,252,865
Elementary and secondary				
regular instruction	55,805,585	55,976,301	170,716	55,129,942
Vocational education instruction	245,851	371,717	125,866	437,560
Special education instruction	21,186,934	21,165,695	(21,239)	19,799,024
Instructional support services	7,067,961	5,720,643	(1,347,318)	5,826,639
Pupil support services	9,945,958	10,536,840	590,882	10,026,345
Sites and buildings	15,310,380	12,863,141	(2,447,239)	9,665,421
Fiscal and other fixed cost programs	360,000	252,778	(107,222)	306,141
Debt service				
Principal	238,316	238,316	-	228,860
Interest and fiscal charges	93,961	93,899	(62)	101,413
Total expenditures	<u>116,390,622</u>	<u>113,439,232</u>	<u>(2,951,390)</u>	<u>107,939,258</u>
Excess (deficiency) of revenue over expenditures	(1,315,963)	3,659,967	4,975,930	2,910,630
Other financing (uses)				
Transfers (out)	<u>(1,887,986)</u>	<u>(3,213,503)</u>	<u>(1,325,517)</u>	<u>(7,866,783)</u>
Net change in fund balances	<u>\$ (3,203,949)</u>	446,464	<u>\$ 3,650,413</u>	(4,956,153)
Fund balances				
Beginning of year		<u>13,736,002</u>		<u>18,692,155</u>
End of year		<u>\$ 14,182,466</u>		<u>\$ 13,736,002</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 1,261,387	\$ 1,271,782
Receivables		
Accounts and interest	2,307	-
Due from other governmental units	104,033	25,804
Prepaid items	-	480
	<u> </u>	<u> </u>
Total assets	<u>\$ 1,367,727</u>	<u>\$ 1,298,066</u>
Liabilities		
Salaries and benefits payable	\$ 4,143	\$ 36
Accounts and contracts payable	17,045	71,024
Unearned revenue	246,284	220,437
	<u> </u>	<u> </u>
Total liabilities	267,472	291,497
Fund balances		
Nonspendable for prepaid items	-	480
Restricted for food service	1,100,255	1,006,089
	<u> </u>	<u> </u>
Total fund balances	1,100,255	1,006,569
	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 1,367,727</u>	<u>\$ 1,298,066</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Food Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings	\$ 32,000	\$ 29,749	\$ (2,251)	\$ 23,612
Other – primarily meal sales	2,152,933	2,238,064	85,131	2,239,943
State sources	133,102	123,311	(9,791)	117,696
Federal sources	630,000	649,082	19,082	629,715
Total revenue	<u>2,948,035</u>	<u>3,040,206</u>	<u>92,171</u>	<u>3,010,966</u>
Expenditures				
Current				
Salaries	269,274	277,618	8,344	406,055
Employee benefits	79,334	78,757	(577)	112,147
Purchased services	2,596,187	2,395,361	(200,826)	2,473,947
Supplies and materials	164,500	158,497	(6,003)	172,450
Other expenditures	52	23,783	23,731	7,992
Capital outlay	50,000	12,504	(37,496)	65,516
Total expenditures	<u>3,159,347</u>	<u>2,946,520</u>	<u>(212,827)</u>	<u>3,238,107</u>
Excess (deficiency) of revenue over expenditures	(211,312)	93,686	304,998	(227,141)
Other financing sources				
Transfers in	<u>–</u>	<u>–</u>	<u>–</u>	<u>87,344</u>
Net change in fund balances	<u>\$ (211,312)</u>	93,686	<u>\$ 304,998</u>	(139,797)
Fund balances				
Beginning of year		<u>1,006,569</u>		<u>1,146,366</u>
End of year		<u>\$ 1,100,255</u>		<u>\$ 1,006,569</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Community Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 2,283,732	\$ 1,959,515
Receivables		
Current taxes	557,102	465,701
Delinquent taxes	10,101	11,861
Accounts and interest	28,961	4,738
Due from other governmental units	<u>51,042</u>	<u>56,451</u>
Total assets	<u>\$ 2,930,938</u>	<u>\$ 2,498,266</u>
Liabilities		
Salaries and benefits payable	\$ 191,697	\$ 113,406
Accounts and contracts payable	135,114	121,818
Due to other governmental units	53,421	5,202
Unearned revenue	<u>490,512</u>	<u>434,757</u>
Total liabilities	870,744	675,183
Deferred inflows of resources		
Property taxes levied for subsequent year	1,116,918	1,074,332
Unavailable revenue – delinquent taxes	<u>11,072</u>	<u>8,595</u>
Total deferred inflows of resources	1,127,990	1,082,927
Fund balances		
Restricted for community education programs	660,226	489,024
Restricted for early childhood family education programs	80,107	80,107
Restricted for school readiness	181,219	158,316
Restricted for community service	<u>10,652</u>	<u>12,709</u>
Total fund balances	<u>932,204</u>	<u>740,156</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,930,938</u>	<u>\$ 2,498,266</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Community Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 1,073,539	\$ 1,071,855	\$ (1,684)	\$ 1,123,835
Investment earnings	24,000	30,344	6,344	17,709
Other – primarily tuition and fees	6,183,294	6,492,272	308,978	5,715,389
State sources	<u>577,089</u>	<u>461,119</u>	<u>(115,970)</u>	<u>549,113</u>
Total revenue	<u>7,857,922</u>	<u>8,055,590</u>	<u>197,668</u>	<u>7,406,046</u>
Expenditures				
Current				
Salaries	4,754,186	4,843,894	89,708	4,416,249
Employee benefits	1,130,685	1,200,575	69,890	1,082,123
Purchased services	1,392,322	1,411,669	19,347	1,224,684
Supplies and materials	330,741	415,428	84,687	390,783
Other expenditures	22,965	13,589	(9,376)	21,386
Capital outlay	<u>32,750</u>	<u>40,504</u>	<u>7,754</u>	<u>14,320</u>
Total expenditures	<u>7,663,649</u>	<u>7,925,659</u>	<u>262,010</u>	<u>7,149,545</u>
Excess (deficiency) of revenue over expenditures	194,273	129,931	(64,342)	256,501
Other financing sources (uses)				
Transfers in	–	62,117	62,117	–
Transfers (out)	<u>(6,000)</u>	<u>–</u>	<u>6,000</u>	<u>–</u>
Total other financing sources (uses)	<u>(6,000)</u>	<u>62,117</u>	<u>68,117</u>	<u>–</u>
Net change in fund balances	<u>\$ 188,273</u>	<u>192,048</u>	<u>\$ 3,775</u>	<u>256,501</u>
Fund balances				
Beginning of year		<u>740,156</u>		<u>483,655</u>
End of year		<u>\$ 932,204</u>		<u>\$ 740,156</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Capital Projects – Building Construction Fund
 Comparative Balance Sheet
 as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 28,227,973	\$ 28,631,076
Receivables		
Accounts and interest	66,028	204,619
Prepaid items	<u>–</u>	<u>12,739</u>
Total assets	<u>\$ 28,294,001</u>	<u>\$ 28,848,434</u>
Liabilities		
Salaries and benefits payable	\$ 10,396	\$ 30,031
Accounts and contracts payable	<u>3,206,390</u>	<u>9,013,798</u>
Total liabilities	3,216,786	9,043,829
Fund balances		
Nonspendable for prepaid items	–	12,739
Restricted for capital projects levy	1,278,344	740,476
Restricted for long-term facilities maintenance	23,000,223	4,247,704
Restricted for capital projects	<u>798,648</u>	<u>14,803,686</u>
Total fund balances	<u>25,077,215</u>	<u>19,804,605</u>
Total liabilities and fund balances	<u>\$ 28,294,001</u>	<u>\$ 28,848,434</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Capital Projects – Building Construction Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 5,300,000	\$ 5,300,000	\$ –	\$ 5,344,774
Investment earnings	150,000	190,040	40,040	481,447
Other	–	59,983	59,983	65,085
Total revenue	<u>5,450,000</u>	<u>5,550,023</u>	<u>100,023</u>	<u>5,891,306</u>
Expenditures				
Capital outlay				
Salaries	1,936,985	1,794,081	(142,904)	1,488,086
Employee benefits	565,911	545,289	(20,622)	460,317
Purchased services	1,615,142	1,102,147	(512,995)	3,136,512
Supplies and materials	1,486,372	–	(1,486,372)	–
Capital expenditures	19,714,506	24,489,310	4,774,804	54,108,952
Debt service				
Interest and fiscal charges	–	191,667	191,667	–
Total expenditures	<u>25,318,916</u>	<u>28,122,494</u>	<u>2,803,578</u>	<u>59,193,867</u>
Excess (deficiency) of revenue over expenditures	(19,868,916)	(22,572,471)	(2,703,555)	(53,302,561)
Other financing sources				
Bonds issued	24,700,000	24,075,000	(625,000)	–
Premium on bonds issued	–	618,695	618,695	–
Sale of capital assets	–	–	–	4,721,013
Transfers in	1,887,986	3,151,386	1,263,400	7,779,439
Total other financing sources	<u>26,587,986</u>	<u>27,845,081</u>	<u>1,257,095</u>	<u>12,500,452</u>
Net change in fund balances	<u>\$ 6,719,070</u>	<u>5,272,610</u>	<u>\$ (1,446,460)</u>	<u>(40,802,109)</u>
Fund balances				
Beginning of year		<u>19,804,605</u>		<u>60,606,714</u>
End of year		<u>\$ 25,077,215</u>		<u>\$ 19,804,605</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 10,580,123	\$ 10,057,552
Receivables		
Current taxes	7,928,679	6,541,209
Delinquent taxes	<u>108,872</u>	<u>120,563</u>
Total assets	<u>\$ 18,617,674</u>	<u>\$ 16,719,324</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 15,895,730	\$ 15,089,759
Unavailable revenue – delinquent taxes	<u>124,972</u>	<u>89,976</u>
Total deferred inflows of resources	16,020,702	15,179,735
Fund balances		
Restricted for debt service	<u>2,596,972</u>	<u>1,539,589</u>
Total deferred inflows of resources and fund balances	<u>\$ 18,617,674</u>	<u>\$ 16,719,324</u>

INDEPENDENT SCHOOL DISTRICT NO. 273

Debt Service Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 15,089,280	\$ 15,054,762	\$ (34,518)	\$ 15,425,446
Investment earnings	104,000	85,069	(18,931)	76,739
Total revenue	<u>15,193,280</u>	<u>15,139,831</u>	<u>(53,449)</u>	<u>15,502,185</u>
Expenditures				
Debt service				
Principal	7,405,000	7,405,000	–	7,180,000
Interest	7,258,596	7,258,595	(1)	7,508,595
Fiscal charges and other	15,000	8,598	(6,402)	6,775
Total expenditures	<u>14,678,596</u>	<u>14,672,193</u>	<u>(6,403)</u>	<u>14,695,370</u>
Excess (deficiency) of revenue over expenditures	514,684	467,638	(47,046)	806,815
Other financing sources				
Premium on bonds issued	<u>–</u>	<u>589,745</u>	<u>589,745</u>	<u>–</u>
Net change in fund balances	<u>\$ 514,684</u>	<u>1,057,383</u>	<u>\$ 542,699</u>	<u>806,815</u>
Fund balances				
Beginning of year		<u>1,539,589</u>		<u>732,774</u>
End of year		<u>\$ 2,596,972</u>		<u>\$ 1,539,589</u>

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OTHER DISTRICT INFORMATION

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INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund Revenue by Source
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	Other Local and County Revenues	State Revenue	Federal Revenue	Total
2010	\$ 20,228,122 24%	\$ 2,280,570 3%	\$ 53,924,966 65%	\$ 6,958,246 8%	\$ 83,391,904 100%
2011	28,851,473 33%	2,520,934 3%	51,887,383 60%	3,061,247 4%	86,321,037 100%
2012	23,813,219 27%	2,754,726 3%	58,857,487 66%	3,344,546 4%	88,769,978 100%
2013	27,237,931 29%	2,487,574 3%	62,296,085 66%	1,683,183 2%	93,704,773 100%
2014	10,666,213 12%	2,593,867 3%	76,710,991 83%	1,809,161 2%	91,780,232 100%
2015	22,950,814 24%	2,794,515 3%	68,608,136 71%	1,488,368 2%	95,841,833 100%
2016	23,596,521 23%	4,100,426 4%	71,873,064 71%	1,871,244 2%	101,441,255 100%
2017	30,769,055 28%	3,788,108 3%	71,970,881 67%	1,795,959 2%	108,324,003 100%
2018	30,235,863 27%	5,029,098 5%	73,752,106 66%	1,832,821 2%	110,849,888 100%
2019	33,058,228 28%	5,062,879 5%	76,567,326 65%	2,410,766 2%	117,099,199 100%

Note: Legislative changes in the “tax shift” impacted the amount of tax revenue recognized in fiscal years 2011 and 2014. These changes were offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 273

General Fund Expenditures by Program
Last Ten Fiscal Years

<u>Year Ended June 30,</u>	<u>Administration</u>	<u>District Support Services</u>	<u>Instruction</u>	<u>Instructional Support Services</u>	<u>Pupil Support Services</u>
2010	\$ 2,891,265 4%	\$ 2,613,421 3%	\$ 55,612,094 68%	\$ 6,593,566 8%	\$ 6,345,288 8%
2011	2,922,416 3%	2,731,865 3%	58,238,240 68%	6,592,322 8%	6,669,731 8%
2012	2,921,447 3%	2,701,860 3%	58,140,863 68%	6,760,932 8%	7,329,686 8%
2013	3,057,055 3%	2,517,407 3%	60,574,774 66%	5,105,226 6%	7,608,727 8%
2014	3,100,900 4%	2,969,022 3%	62,272,584 69%	4,916,476 5%	7,544,789 8%
2015	3,124,572 3%	3,063,669 3%	64,083,923 70%	5,063,892 5%	7,745,956 8%
2016	3,281,563 3%	3,093,531 3%	71,523,452 71%	5,508,758 5%	7,922,598 8%
2017	3,542,398 3%	3,097,417 3%	72,401,269 69%	5,382,317 5%	8,118,389 8%
2018	3,165,048 3%	3,252,865 3%	75,366,526 70%	5,826,639 5%	10,026,345 9%
2019	3,301,695 3%	2,918,207 3%	77,513,713 68%	5,720,643 5%	10,536,840 9%

Note: Instruction includes regular, vocational, and special education instruction.

<u>Sites and Buildings</u>	<u>Other Programs</u>	<u>Total</u>
\$ 7,681,111 9%	\$ 291,515 -%	\$ 82,028,260 100%
8,203,146 10%	300,830 -%	85,658,550 100%
8,714,030 10%	381,487 -%	86,950,305 100%
13,393,834 14%	469,478 -%	92,726,501 100%
9,691,920 11%	362,556 -%	90,858,247 100%
9,006,454 10%	543,004 1%	92,631,470 100%
8,954,875 9%	579,502 1%	100,864,279 100%
11,733,576 11%	652,731 1%	104,928,097 100%
9,665,421 9%	636,414 1%	107,939,258 100%
12,863,141 11%	584,993 1%	113,439,232 100%

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INDEPENDENT SCHOOL DISTRICT NO. 273

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

Year Collectible	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Total All Funds
Levies					
2010	\$ 21,451,658	\$ 957,557	\$ 1,000,406	\$ 10,133,671	\$ 33,543,292
2011	21,276,283	982,373	1,885,932	10,554,475	34,699,063
2012	26,739,844	1,053,989	1,730,064	10,281,370	39,805,267
2013	26,641,579	1,093,196	4,383,529	7,194,307	39,312,611
2014	27,084,132	1,142,821	4,640,567	7,094,461	39,961,981
2015	28,429,772	1,129,162	6,921,752	6,488,222	42,968,908
2016	35,838,469	1,190,018	–	14,164,398	51,192,885
2017	35,477,140	1,119,670	–	15,398,423	51,995,233
2018	38,556,680	1,074,335	–	15,089,798	54,720,813
2019	39,451,014	1,116,918	–	15,895,731	56,463,663
Tax rates					
Tax capacity rates					
2010	5.487	1.050	1.097	11.112	18.746
2011	7.288	1.136	1.157	12.205	21.786
2012	13.939	1.267	–	12.359	27.565
2013	17.649	1.334	–	8.779	27.762
2014	17.566	1.386	–	8.604	27.556
2015	18.979	1.240	–	7.125	27.344
2016	18.873	1.242	–	14.783	34.898
2017	18.216	1.124	–	15.458	34.798
2018	15.776	1.010	–	14.186	30.972
2019	15.525	0.989	–	14.075	30.589
Market value rates					
2010	0.194	–	–	–	0.194
2011	0.196	–	–	–	0.196
2012	0.215	–	–	–	0.215
2013	0.217	–	–	–	0.217
2014	0.223	–	–	–	0.223
2015	0.215	–	–	–	0.215
2016	0.201	–	–	–	0.201
2017	0.188	–	–	–	0.188
2018	0.222	–	–	–	0.222
2019	0.210	–	–	–	0.210

Note 1: A tax rate based on market value is used for the District’s referendum, equity, and transition levies.

Note 2: The levy for the Capital Projects – Building Construction Fund is a capital projects levy, which is included as a component of the general referendum levy based on net tax capacity. Starting in 2012, the tax capacity for this levy is included in the General Fund.

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 273

Property Tax Levies and Receivables
Last Ten Years

For Taxes Collectible	Original Levy			
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread
2010	\$ 32,343,270	\$ 1,061,264	\$ 138,758	\$ 33,543,292
2011	33,450,877	1,083,275	164,911	34,699,063
2012	38,740,332	1,064,935	–	39,805,267
2013	38,221,083	1,091,528	–	39,312,611
2014	38,892,673	1,069,308	–	39,961,981
2015	41,891,155	1,077,753	–	42,968,908
2016	50,099,457	1,093,428	–	51,192,885
2017	50,638,605	1,356,628	–	51,995,233
2018	53,267,718	1,453,095	–	54,720,813
2019	54,928,392	1,535,271	–	56,463,663

Note 1: Delinquent taxes receivable are written off after seven years.

Note 2: A portion of the total spread levy was paid with state aid through various property tax credits for residential homestead properties through 2011. This tax credit program ended in 2012.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2019

Delinquent		Current	
Amount	Percent	Amount	Percent
\$ -	- %	\$ -	- %
-	-	-	-
-	-	-	-
66,598	0.17	-	-
46,004	0.12	-	-
17,162	0.04	-	-
96,088	0.19	-	-
51,925	0.10	-	-
159,421	0.29	-	-
-	-	28,163,663	49.88
<u>\$ 437,198</u>		<u>\$ 28,163,663</u>	

INDEPENDENT SCHOOL DISTRICT NO. 273

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (for Students Served or Tuition Paid)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2010	69.27	510.50	3,699.26	3,774.26	8,053.29	9,321.73
2011	72.25	506.30	3,808.45	3,875.72	8,262.72	9,571.81
2012	70.30	507.92	3,821.35	3,918.16	8,317.73	9,640.67
2013	78.84	502.78	3,807.72	3,979.41	8,368.75	9,710.33
2014	61.97	537.17	3,814.26	4,017.20	8,430.60	9,770.48
2015	79.79	518.55	3,827.59	4,030.07	8,456.00	9,261.99
2016	66.76	504.56	3,812.42	4,045.60	8,429.34	9,238.47
2017	61.94	558.16	3,783.81	4,075.40	8,479.31	9,294.37
2018	66.96	528.85	3,801.31	4,066.43	8,463.55	9,276.82
2019	114.71	506.53	3,761.89	4,029.16	8,412.29	9,218.13

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2010 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2019	1.000	1.000	0.550	1.000	1.000	1.000	1.200

Source: Minnesota Department of Education student reporting system

SINGLE AUDIT AND OTHER REQUIRED REPORTS

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INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures	Noncash Assistance
U.S. Department of Agriculture			
Passed through Minnesota Department of Education			
Child nutrition cluster			
School Breakfast Program	10.553	\$ 66,295	
National School Lunch Program	10.555	<u>582,787</u>	\$ 144,404
Total child nutrition cluster		\$ 649,082	
U.S. Department of Education			
Passed through Minnesota Department of Education			
Special education cluster			
Special Education Grants to States	84.027	2,041,833	
Special Education Preschool Grants	84.173	<u>34,477</u>	
Total special education cluster		2,076,310	
Special Education – Grants for Infants and Families	84.181	16,000	
Title I Grants to Local Educational Agencies	84.010	197,884	
Supporting Effective Instruction State Grants	84.367	83,840	
English Language Acquisition State Grants	84.365	26,859	
Passed through SouthWest Metro Intermediate District No. 288			
Career and Technical Education – Basic Grants to States	84.048	<u>12,882</u>	
Total federal awards		<u><u>\$3,062,857</u></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 CFDA numbers 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.

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

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 13, 2019.

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) to determine the 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
November 13, 2019



PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 273, Edina, Minnesota’s (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget’s *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, 2019. The District’s major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT’S RESPONSIBILITY

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR’S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the District’s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District’s compliance.

(continued)

OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to on the previous page that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PURPOSE OF THIS REPORT

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.

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

Minneapolis, Minnesota
November 13, 2019

INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 13, 2019.

MINNESOTA LEGAL COMPLIANCE

The *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our audit considered all of the listed categories.

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 *Minnesota Legal Compliance Audit Guide for School Districts*. 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.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
November 13, 2019

INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

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? Unmodified
 Qualified
 Adverse
 Disclaimer

Internal control over financial reporting:

Material weakness(es) identified? Yes No
 Significant deficiencies identified? Yes None reported
 Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified? Yes No
 Significant deficiencies identified? Yes None reported
 Type of auditor's report issued on compliance for major programs? Unmodified
 Qualified
 Adverse
 Disclaimer

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

Programs tested as major programs:

Program or Cluster	CFDA No.
The U.S. Department of Education – special education cluster consisting of:	
– Special Education Grants to States	84.027
– Special Education Preschool Grants	84.173

Threshold for distinguishing between type A and B programs. \$ 750,000

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

INDEPENDENT SCHOOL DISTRICT NO. 273

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2019

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2019

			Audit	UFARS	Audit – UFARS
General Fund					
Total revenue			\$ 117,099,199	\$ 117,099,199	\$ –
Total expenditures			\$ 113,439,232	\$ 113,439,232	\$ –
Nonspendable					
	460	Nonspendable fund balance	\$ 31,133	\$ 31,133	\$ –
Restricted					
	403	Staff development	\$ 58,820	\$ 58,820	\$ –
	405	Deferred maintenance	\$ –	\$ –	\$ –
	406	Health and safety	\$ –	\$ –	\$ –
	407	Capital projects levy	\$ –	\$ –	\$ –
	408	Cooperative revenue	\$ –	\$ –	\$ –
	413	Projects funded by COP	\$ –	\$ –	\$ –
	414	Operating debt	\$ –	\$ –	\$ –
	416	Levy reduction	\$ –	\$ –	\$ –
	417	Taconite building maintenance	\$ –	\$ –	\$ –
	424	Operating capital	\$ 2,755,476	\$ 2,755,476	\$ –
	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	\$ (189,562)	\$ (189,562)	\$ –
	450	Pre-kindergarten	\$ –	\$ –	\$ –
	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	\$ –	\$ –	\$ –
	472	Medical Assistance	\$ –	\$ –	\$ –
	464	Restricted fund balance	\$ –	\$ –	\$ –
	475	Title VII – Impact Aid	\$ –	\$ –	\$ –
	476	Payment in lieu of taxes	\$ –	\$ –	\$ –
Committed					
	418	Committed for separation	\$ –	\$ –	\$ –
	461	Committed fund balance	\$ 1,037,614	\$ 1,037,614	\$ –
Assigned					
	462	Assigned fund balance	\$ 3,534,808	\$ 3,534,808	\$ –
Unassigned					
	422	Unassigned fund balance	\$ 6,954,177	\$ 6,954,177	\$ –
Food Service					
Total revenue			\$ 3,040,206	\$ 3,040,208	\$ (2)
Total expenditures			\$ 2,946,520	\$ 2,946,522	\$ (2)
Nonspendable					
	460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted					
	452	OPEB liability not in trust	\$ –	\$ –	\$ –
	464	Restricted fund balance	\$ 1,100,255	\$ 1,100,255	\$ –
Unassigned					
	463	Unassigned fund balance	\$ –	\$ –	\$ –
Community Service					
Total revenue			\$ 8,055,590	\$ 8,055,590	\$ –
Total expenditures			\$ 7,925,659	\$ 7,925,658	\$ 1
Nonspendable					
	460	Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted					
	426	\$25 taconite	\$ –	\$ –	\$ –
	431	Community education	\$ 660,226	\$ 660,226	\$ –
	432	ECFE	\$ 80,107	\$ 80,107	\$ –
	440	Teacher development and evaluation	\$ –	\$ –	\$ –
	444	School readiness	\$ 181,219	\$ 181,219	\$ –
	447	Adult basic education	\$ –	\$ –	\$ –
	452	OPEB liability not in trust	\$ –	\$ –	\$ –
	464	Restricted fund balance	\$ 10,652	\$ 10,653	\$ (1)
Unassigned					
	463	Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 273

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2019

	Audit	UFARS	Audit – UFARS
Building Construction			
Total revenue	\$ 5,550,023	\$ 5,550,023	\$ –
Total expenditures	\$ 28,122,494	\$ 28,122,494	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ 1,278,344	\$ 1,278,344	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ 23,000,223	\$ 23,000,223	\$ –
464 Restricted fund balance	\$ 798,648	\$ 798,649	\$ (1)
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service			
Total revenue	\$ 15,139,831	\$ 15,139,832	\$ (1)
Total expenditures	\$ 14,672,193	\$ 14,672,195	\$ (2)
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	\$ 2,596,972	\$ 2,596,972	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Trust			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
Internal Service			
Total revenue	\$ 872,731	\$ 872,731	\$ –
Total expenditures	\$ 867,493	\$ 867,492	\$ 1
422 Net position	\$ 489,605	\$ 489,605	\$ –
OPEB Revocable Trust Fund			
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Debt Service Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
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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Management Report
for
Independent School District No. 273
Edina, Minnesota
June 30, 2019

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To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 273, Edina, Minnesota's (the District) financial statements for the year ended June 30, 2019. We have organized this report into the following sections:

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

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

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit process and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota
November 13, 2019

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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, 2019. 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 OPINION AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2019:

- We have issued an unmodified opinion on the District's basic financial statements.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls which protect the District's funds from such things as fraud and accounting errors, need to be continually reviewed by your management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS

In accordance with Minnesota Statutes, the District's School Board has elected not to exercise control over the transactions of the extracurricular student activity accounts maintained at various district sites. Consequently, the cash receipts and disbursements of the District's extracurricular student activity accounts are reported in a separate set of financial statements, rather than being reported within the District's General Fund. We have issued an opinion on these separate financial statements, stating that they fairly present the cash balances and cash receipts and disbursements of these accounts as of and for the year ended June 30, 2019, in accordance with the financial reporting provisions of the Minnesota Department of Education (MDE) (regulatory basis of accounting). Our opinion was qualified for a limitation related to the completeness of cash receipts reported.

We reported one deficiency involving internal control over financial reporting for the District's extracurricular student activities that we consider to be a material weakness. The District reports student activities on a cash basis, and has not established procedures to assure that all cash collections are recorded in the accounting records. Procedures such as the use and reconciliation of prenumbered receipts, prenumbered admission tickets for events, and inventory controls over items sold for fundraisers would help strengthen the controls in this area.

We also issued a report on compliance with the MDE's *Manual for Activity Fund Accounting* (MAFA). We reported one finding as a result of that testing as further detailed in the Schedule of Findings and Corrective Action. One of five student activity receipts tested was not deposited in a timely manner as defined by the MAFA.

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As a part of our audit of the District's financial statements for the year ended June 30, 2019, we performed procedures to follow-up on any findings and recommendations that resulted from our prior year audit. During our fiscal 2018 audit, we noted three of forty disbursements were not paid within the statutory limit of 35 days. Based on our testing, this was not a current year finding.

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, 2019. However, the District implemented the following governmental accounting standard during the fiscal year ending June 30, 2019:

- Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, which improved the information disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarified which liabilities governments should include when disclosing information related to debt.

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 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 pension benefits and other post-employment benefits (OPEB). These obligations are calculated using actuarial methodologies primarily described in GASB Statement Nos. 68, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

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. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated November 13, 2019.

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, Schedule of Expenditures of Federal Awards, and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table accompanying the financial statements, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other district information, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

FUNDING PUBLIC EDUCATION IN MINNESOTA

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this report. A summary of legislative changes affecting school districts included later in this report gives an indication of how complicated the funding system is. This section provides some state-wide funding and financial trend information.

BASIC GENERAL EDUCATION REVENUE

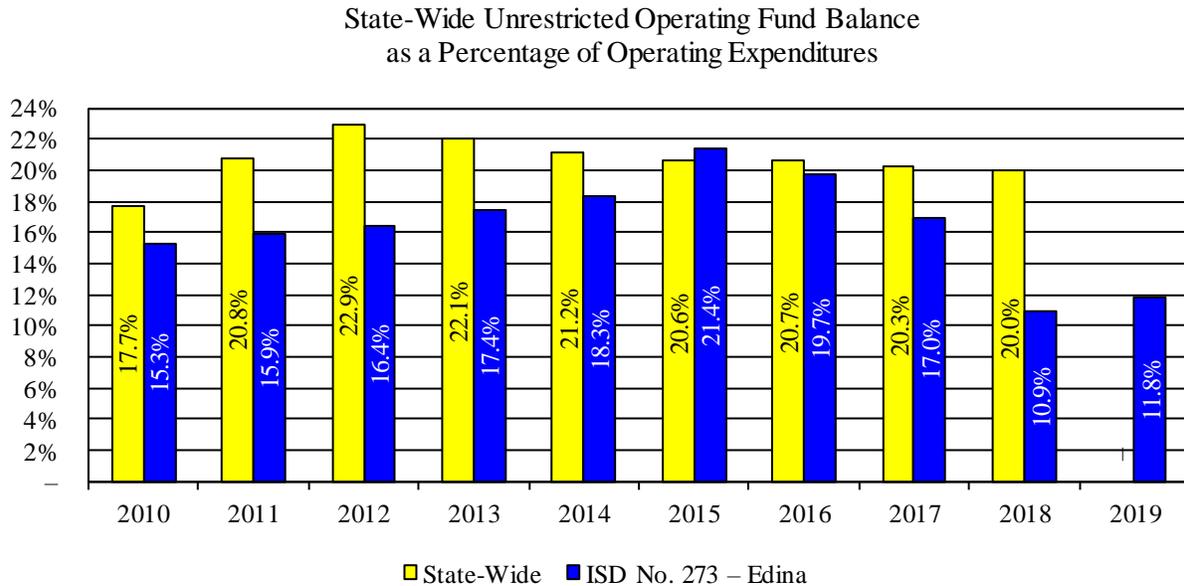
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled 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 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 2.0 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2010	\$ 5,124	– %
2011	\$ 5,124	– %
2012	\$ 5,174	1.0 %
2013	\$ 5,224	1.0 %
2014	\$ 5,302	1.5 %
2015	\$ 5,831	2.0 %
2016	\$ 5,948	2.0 %
2017	\$ 6,067	2.0 %
2018	\$ 6,188	2.0 %
2019	\$ 6,312	2.0 %
2020	\$ 6,438	2.0 %
2021	\$ 6,567	2.0 %

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.



Note: State-wide information is not available for fiscal 2019.

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.

During the economic downturn that began in 2008, the average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts increased, peaking at 22.9 percent at the end of fiscal 2012. This trend reflected districts' efforts to limit budget cuts, retain educational programs, and maintain adequate operating cash flow during a period of uncertain funding. As the state's economic condition improved in subsequent years, this ratio has gradually decreased to 20.0 percent at the end of fiscal 2018.

As of June 30, 2018, this ratio was 10.9 percent for the District, as compared to a state-wide average of 20.0 percent. The District's unrestricted operating fund balance as a percentage of operating expenditures was 11.8 percent at the end of the current year.

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. 273 – Edina			
	2017	2018	2017	2018	2017	2018	2019	
General Fund								
Property taxes	\$ 1,933	\$ 2,024	\$ 2,516	\$ 2,638	\$ 3,610	\$ 3,560	\$ 3,915	
Other local sources	515	520	423	433	444	592	600	
State	9,386	9,614	9,387	9,625	8,444	8,684	9,067	
Federal	450	450	480	474	211	216	285	
Total General Fund	<u>12,284</u>	<u>12,608</u>	<u>12,806</u>	<u>13,170</u>	<u>12,709</u>	<u>13,052</u>	<u>13,867</u>	
Special revenue funds								
Food Service	561	559	557	554	342	355	360	
Community Service	628	642	733	752	789	872	954	
Debt Service Fund	<u>1,119</u>	<u>1,128</u>	<u>1,118</u>	<u>1,120</u>	<u>1,649</u>	<u>1,825</u>	<u>1,793</u>	
Total revenue	<u>\$ 14,592</u>	<u>\$ 14,937</u>	<u>\$ 15,214</u>	<u>\$ 15,596</u>	<u>\$ 15,489</u>	<u>\$ 16,104</u>	<u>\$ 16,974</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,523</u>	<u>8,493</u>	<u>8,445</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 following page are 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.

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.

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 District earned approximately \$143.3 million in the governmental funds reflected above in fiscal 2019, an increase of \$6.6 million (4.8 percent), or \$870 per ADM, from the prior year. Increases in revenue from property taxes (operating referendum), state general education and special education aid, and federal special education funding earned contributed to an increase of \$815 per ADM in General Fund revenue. Community Service Special Revenue Fund revenue was \$82 per ADM higher than last year, due to increased program tuition and fees.

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. 273 – Edina		
	2017	2018	2017	2018	2017	2018	2019
General Fund							
Administration and district support	\$ 991	\$ 1,031	\$ 996	\$ 1,045	\$ 779	\$ 756	\$ 736
Elementary and secondary regular instruction	5,539	5,646	5,887	5,976	6,282	6,447	6,592
Vocational education instruction	166	170	153	154	33	52	44
Special education instruction	2,225	2,298	2,334	2,418	2,161	2,328	2,504
Instructional support services	660	658	765	748	630	681	675
Pupil support services	1,074	1,118	1,165	1,209	953	1,107	1,206
Sites, buildings, and other	906	936	870	896	1,012	1,101	1,198
Total General Fund – noncapital	11,561	11,857	12,170	12,446	11,850	12,472	12,955
General Fund capital expenditures	627	658	592	636	462	238	476
Total General Fund	12,188	12,515	12,762	13,082	12,312	12,710	13,431
Special revenue funds							
Food Service	550	553	545	545	325	381	349
Community Service	611	640	713	750	852	842	939
Debt Service Fund	1,359	1,308	1,323	1,230	1,587	1,730	1,737
Total expenditures	<u>\$ 14,708</u>	<u>\$ 15,016</u>	<u>\$ 15,343</u>	<u>\$ 15,607</u>	<u>\$ 15,076</u>	<u>\$ 15,663</u>	<u>\$ 16,456</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>8,523</u>	<u>8,493</u>	<u>8,445</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, program participation, and even methods of allocating costs.

The District spent approximately \$139.0 million in the governmental funds reflected above in fiscal 2019, an increase of \$6.0 million (4.5 percent), or \$793 per ADM. General Fund noncapital expenditures increased \$483 per ADM. The largest increases were in elementary and secondary regular instruction (\$145 per ADM), special education instruction (\$176 per ADM), pupil support services (\$99 per ADM), and sites and buildings (\$97 per ADM). General Fund capital expenditures were \$238 per ADM higher than last year, due to an increase in facilities maintenance and improvement projects. Community Service Special Revenue Fund expenditures were \$97 per pupil higher than last year, due to increased program participation.

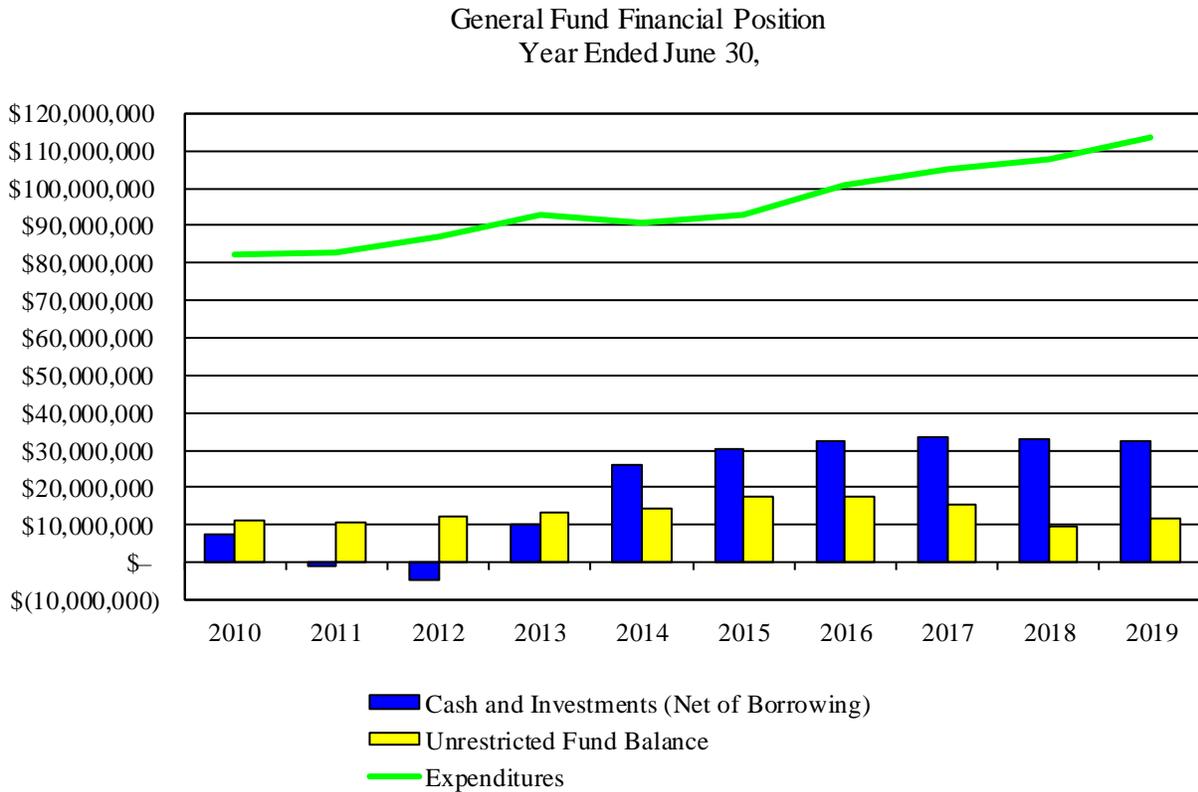
SUMMARY

Funding for Minnesota school districts generally has not kept pace with inflation and an increasing need for services, despite recent enhancements to the basic general education state aid formula and other categorical aids. This has often increased districts reliance on local revenue sources like voter-approved operating referenda and user fees to maintain programs. Many districts are also beginning to experience delays in collecting property tax revenues, due to higher abatements, as more commercial property taxpayers are appealing the assessed values of brick-and-mortar facilities, due to rapid expansion of e-commerce. School boards and district administrators continue to face many challenges in providing the best education within the limits of the resources available.

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 2019 with a General Fund cash balance of \$32,481,865 (net of any interfund receivables and payables), a decrease of \$519,696 from the previous year. Unrestricted fund balances (consisting of committed, assigned, or unassigned fund balances, but excluding restricted UFARS fund balance account deficits) at year-end were \$11,526,599, an increase of \$1,794,844.

Legislatively-approved changes in the metering of state aid payments to school districts and in the tax shift significantly impacted cash and investment balances in certain years presented in the above graph.

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

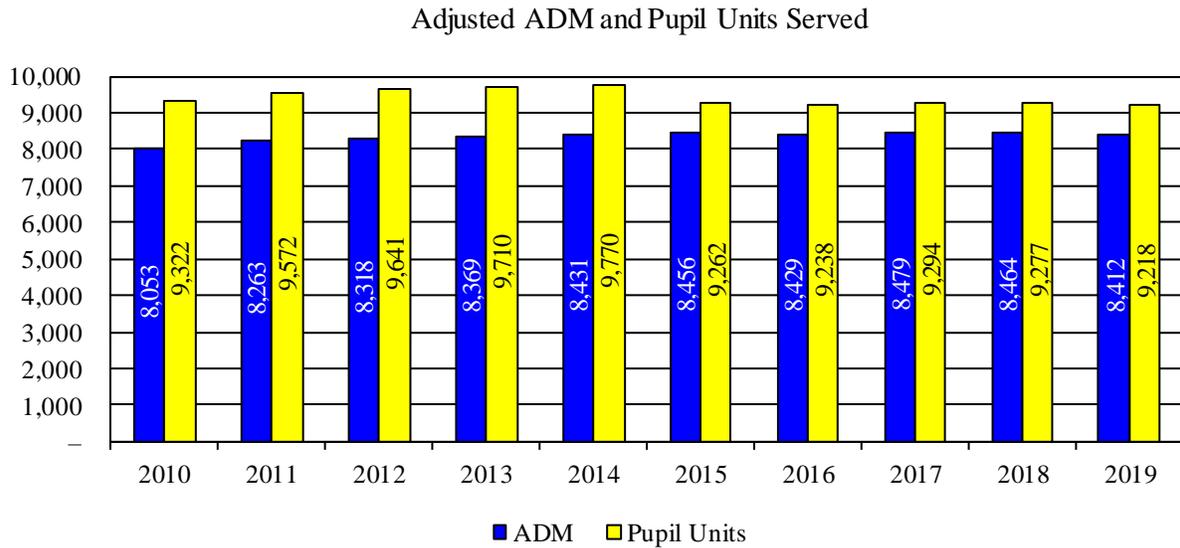
	June 30,				
	2015	2016	2017	2018	2019
Nonspendable fund balances	\$ 148,739	\$ 89,550	\$ 128,765	\$ 714,427	\$ 31,133
Restricted fund balances (1)	1,225,376	1,622,611	3,107,162	3,289,820	2,624,734
Unrestricted fund balances					
Committed	2,747,450	2,871,328	2,838,407	927,819	1,037,614
Assigned	4,457,719	6,490,753	5,773,902	3,535,342	3,534,808
Unassigned	10,242,582	8,324,600	6,843,919	5,268,594	6,954,177
 Total fund balance	 <u>\$ 18,821,866</u>	 <u>\$ 19,398,842</u>	 <u>\$ 18,692,155</u>	 <u>\$ 13,736,002</u>	 <u>\$ 14,182,466</u>
 Unrestricted fund balances as a percentage of expenditures	 <u>15.7%</u>	 <u>18.8%</u>	 <u>14.7%</u>	 <u>9.0%</u>	 <u>10.2%</u>
 Unassigned fund balances as a percentage of expenditures	 <u>9.3%</u>	 <u>11.1%</u>	 <u>6.5%</u>	 <u>4.9%</u>	 <u>6.1%</u>
<p>(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.</p>					

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.

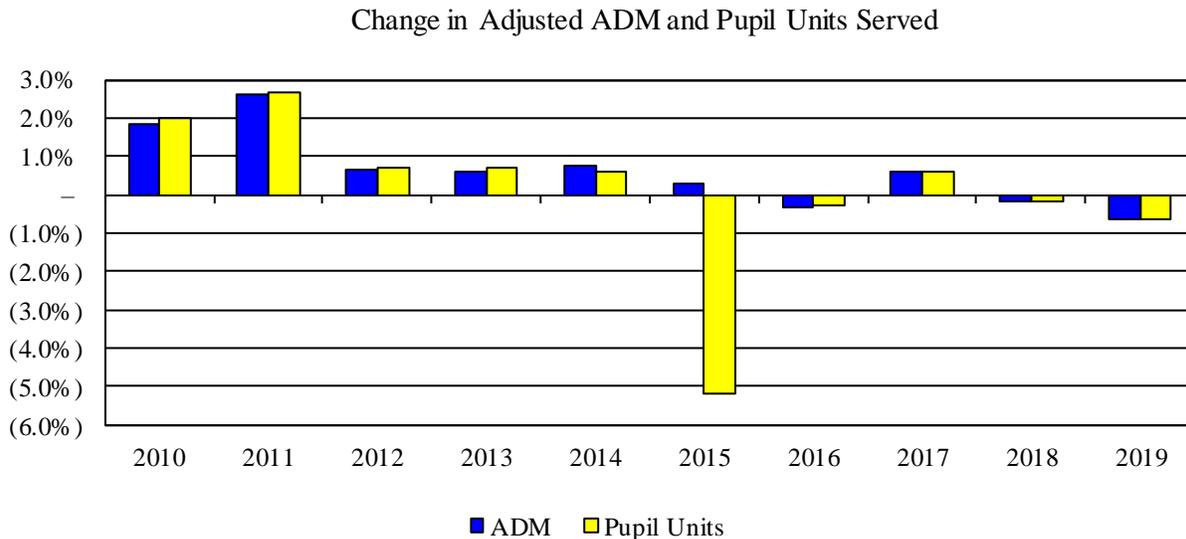
At June 30, 2019, unrestricted fund balances in the General Fund as shown above represented 10.2 percent of annual expenditures, or approximately five weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

The following graph presents the District's adjusted ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



Note: the change in pupil units for 2015 includes the effect of legislative reductions to pupil weights.

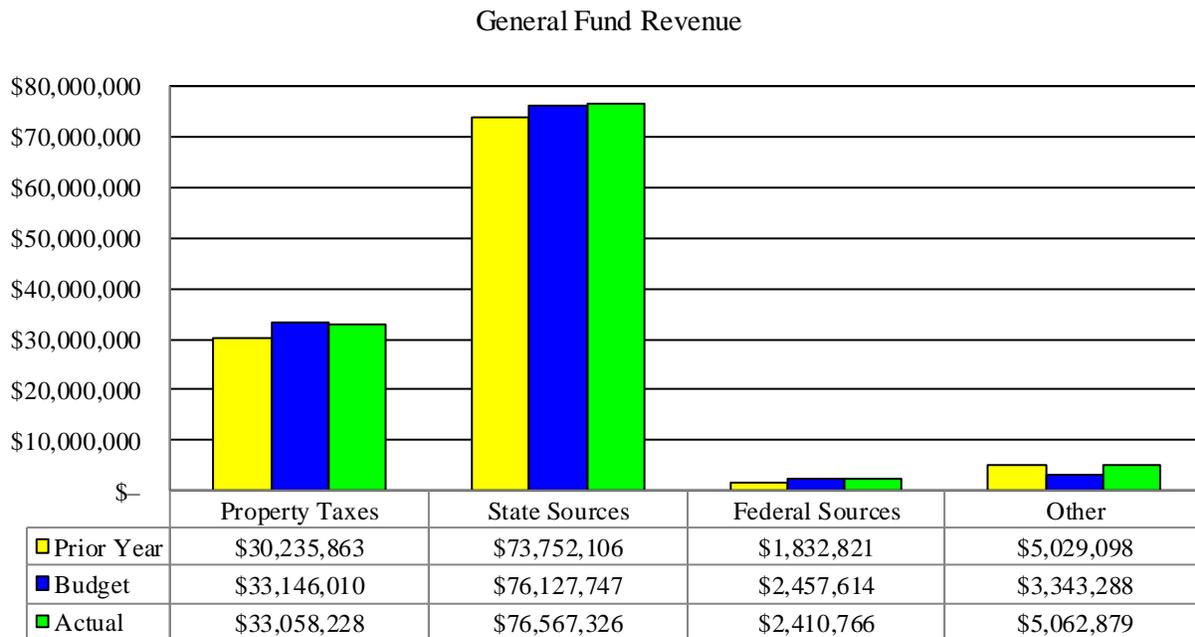
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year's revenue, and also the final adjustments caused by open enrollment gains and losses.

Adjusted ADM served by the District decreased 52 from the prior year to 8,412.

The number of pupil units served by the District for aid in fiscal 2019 was 9,218, a decrease of 59 (0.6 percent) from the prior year.

GENERAL FUND REVENUES

The following graph summarizes the District's General Fund revenue for 2019:



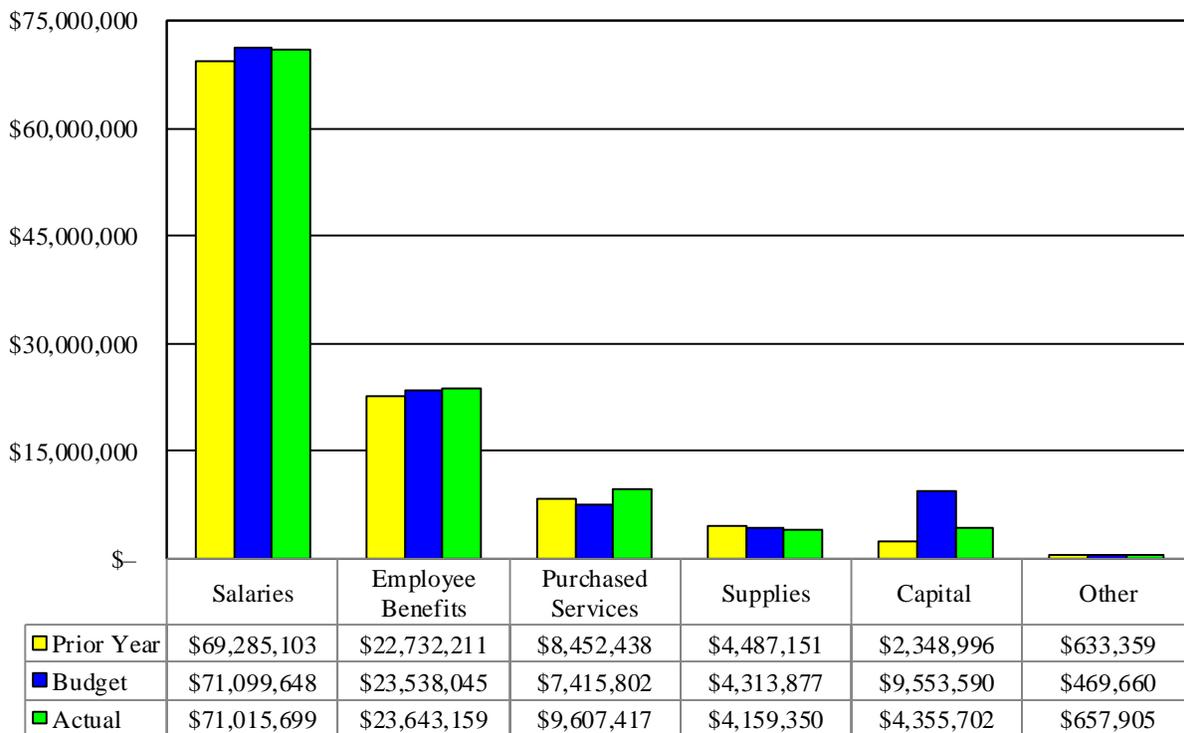
Total General Fund revenues were \$117,099,199 for the year ended June 30, 2019, which was \$2,024,540 (1.8 percent) over the final budget. Revenues from other local sources were \$1,719,591 over budget, mainly due to donations, fees from patrons, rebates, and investment income exceeding projected amounts.

General Fund total revenues were \$6,249,311 (5.6 percent) more than the previous year. Property taxes were \$2,822,365 more than last year, due to an increase in the voter-approved operating referendum levy. Revenue from state sources was \$2,815,220 higher than the previous year, primarily due to increases in general education and special education aids, as previously discussed. Revenue from federal grants also increased \$577,945, primarily in special education.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2019:

General Fund Expenditures

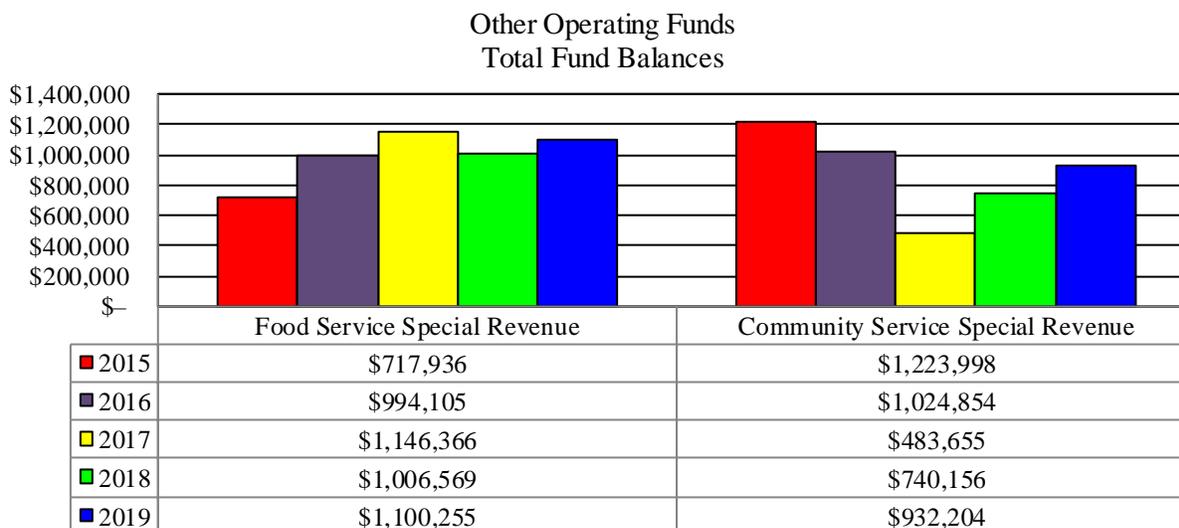


Total General Fund expenditures were \$113,439,232 for the year ended June 30, 2019, which was \$2,951,390 (2.5 percent) under the final budget. Purchased services were \$2,191,615 over budget and capital expenditures were \$5,197,888 under budget, both mainly in the sites and buildings program area, due to the timing of projects, site carryovers for capital, and budgeted long-term facilities maintenance program projects that were accounted for in the Capital Projects – Building Construction Fund. The General Fund transferred \$3,151,386 to the Capital Projects – Building Construction Fund during the year to allocate long-term facilities maintenance funding for project costs being paid from that fund, and \$62,117 to the Community Service Special Revenue Fund to support early childhood and family education programs.

Total General Fund expenditures were \$5,499,974 (5.1 percent) more than the prior year. Salaries and benefits were \$2,641,544 (2.9 percent) higher than last year, due to contractual wage increases and inflationary increases to benefits. Purchased service costs were \$1,154,979 higher than last year, primarily in pupil support services (transportation) and sites and buildings. Capital outlay expenditures increased \$2,006,706 from the prior year, due to the timing of maintenance and improvement projects as discussed above.

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 2019 with a fund balance increase of \$93,686, compared to a budgeted decrease of \$211,312. Food service revenue was \$3,040,206, which exceeded budget by \$92,171, mainly in full-price and ala carte meal sales. Expenditures were \$2,946,520, under budget by \$212,827, mainly in purchased service costs. The ending fund balance of \$1,100,255 in this fund represents 37.3 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2019 with a fund balance increase of \$192,048, compared to a budgeted increase of \$188,273. Revenues were \$8,055,590, which exceeded budget by \$197,668, mainly due to a significant increase in program fees and tuition. Expenditures were \$7,925,659, over budget by \$262,010, with the variance spread across most expenditure categories. The \$932,204 year-end fund balance represents 11.8 percent of current year expenditures.

Capital Projects – Building Construction Fund

Total fund balance in the Capital Projects – Building Construction Fund increased \$5,272,610 in fiscal 2019, compared to a budgeted increase of \$6,719,070. The increase was due to the \$24.7 million proceeds from the sale of 2019A Facilities Maintenance Bonds, offset by \$28.1 million of expenditures in the current year, mainly related to the completion of projects funded by the building bonds issued in the previous years. The General Fund also transferred \$3,151,386 to this fund to finance long-term facilities maintenance projects. The year-end fund balance of \$25,077,215 includes: \$1,278,344 restricted for capital projects levy projects; \$798,648 restricted for general capital projects; and \$23,000,223 restricted for long-term facilities maintenance.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. At June 30, 2019, this fund had a fund balance of \$2,596,972 available for future debt service needs.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		Change
	2019	2018	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 43,889,112	\$ 36,826,921	\$ 7,062,191
Total capital assets, net of depreciation	258,530,095	244,848,543	13,681,552
Bonds, certificates, capital leases, and other	(210,461,514)	(194,084,968)	(16,376,546)
Pension and OPEB liabilities and deferrals	(132,046,974)	(156,860,739)	24,813,765
Other adjustments	(2,040,646)	(2,201,203)	160,557
Total net position – governmental activities	<u>\$ (42,129,927)</u>	<u>\$ (71,471,446)</u>	<u>\$ 29,341,519</u>
Net position			
Net investment in capital assets	\$ 64,290,068	\$ 60,040,219	\$ 4,249,849
Restricted	14,352,180	16,131,196	(1,779,016)
Unrestricted	<u>(120,772,175)</u>	<u>(147,642,861)</u>	<u>26,870,686</u>
Total net position	<u>\$ (42,129,927)</u>	<u>\$ (71,471,446)</u>	<u>\$ 29,341,519</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). The unrestricted category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations such as pension, severance, and OPEB benefits payable.

Total net position increased \$29,341,519 in fiscal 2019. Net investment in capital assets, which increased by \$4,249,849, is typically determined by the relationship between the depreciation of capital assets and the repayment of the debt issued to construct or acquire the assets. The current year increase was also impacted by capital asset additions financed through tax levies or other nondebt related resources. Restricted net position decreased \$1,779,016, mainly in amounts restricted for capital asset acquisition. Unrestricted net position increased \$26,870,686, mainly due to improvements in the funding levels of the state-wide PERA and TRA pension plans.

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LEGISLATIVE SUMMARY

The 2019 Legislature passed education and tax bills that included appropriation increases of between \$563 million and \$593 million for K–12 education over the fiscal year (FY) 2020–2021 biennium, with the majority of the additional appropriations being added to the general education and special education funding formulas. The following is a brief summary of specific legislative changes from the 2019 session or previous legislative sessions impacting Minnesota school districts in future years.

General Education Revenue – The Legislature approved annual increases of 2 percent to the basic general education formula allowance for the FY 2020–2021 biennium. The per pupil allowance will increase \$126 to \$6,438 for FY 2020, and another \$129 to \$6,567 for FY 2021. Other small additions to general education funding were approved to: provide permanent funding for early middle college programs serving students under the age of 22; extend the opportunity to participate in post-secondary enrollment options – career and technical education programs to nonpublic students in the 10th grade; and provide transportation for pregnant teens and teen moms attending established programs that provide parent training and quality on-site child care.

Compensatory Revenue – The portion of compensatory revenue required to be used for extended time activities increased from 1.7 percent of total compensatory revenue for FY 2018 to 3.5 percent in FY 2019, and will increase to 3.5 percent plus the annual percentage change in the basic general education thereafter.

Early Learning – The Legislature appropriated funding to maintain the 4,000 Voluntary Pre-Kindergarten (VPK) and School Readiness Plus program seats currently set to expire after FY 2019, through FY 2020 and FY 2021. Students in these programs will not be used in declining enrollment revenue calculations for FY 2022, and will not be used to drive FY 2022 compensatory revenue for sites where VPK funding is discontinued after FY 2021, due to the reduction in the number of funded seats.

Special Education Revenue – The 2019 education bill included a number of enhancements to special education funding designed to hold the state average cross subsidy per pupil constant at the FY 2019 level of \$820 per average daily membership (ADM) for FY 2020 and FY 2021. The changes included:

- Establishing a new component of the state special education funding formula, known as cross subsidy reduction aid, beginning in FY 2020. Cross subsidy reduction aid will equal a percentage of each district’s “initial cross subsidy” for the prior fiscal year, with the percentages set at 2.60 percent for FY 2020 and 6.43 percent for FY 2021. Initial cross subsidy is defined as the district’s nonfederal special education costs including transportation, less state special education aid after tuition adjustments and general education aid attributable to students receiving special education services outside of the regular classroom for at least 60.00 percent of the school day. Charter schools are not eligible for cross subsidy reduction aid.
- Updating the pupil-driven portion of the initial special education aid formula to use FY 2018 data beginning in FY 2021, rather than continuing to use 2011 data adjusted for inflation.
- Phasing out the special education aid cap over two years, with the cap eliminated for FY 2021 and beyond. For FY 2020, the cap increases to the greater of the FY 2019 cap, or the sum of 56 percent of FY 2019 program costs plus 100 percent of FY 2019 special education transportation costs and the tuition adjustment.
- Reducing the tuition rate paid by the resident school district for open enrolled special education students served by another district or charter school from 90 percent of unfunded costs to 85 percent for FY 2020, and 80 percent for FY 2021 and later. Charter schools will be eligible for additional special education aid from the state to fully offset the impact of the tuition rate change.

- Reducing the hold harmless guarantee by changing the formula to reduce reliance on the FY 2016 base year so that districts where special education expenditures have fallen or grown slowly since FY 2016 do not benefit disproportionately from the hold harmless guarantee compared to other districts. The hold harmless (minimum aid) guarantee for FY 2020 will be limited to 90.0 percent of FY 2019 regular program costs, plus 100.0 percent of special education transportation costs, plus the tuition adjustment. The percentage of FY 2019 regular program costs used to calculate the hold harmless will decrease to 85.0 percent for FY 2021, 80.0 percent for FY 2022, and 75.0 percent for FY 2023. In addition, the annual inflation adjustment used to calculate the hold harmless will be reduced by 0.2 percent annually from the 4.6 percent factor used in FY 2019 until the adjustment reaches 2.0 percent.

Safe Schools Supplemental Aid – A one-time appropriation of \$30 million was made for Safe Schools Supplemental Aid in FY 2020, contingent upon the closing balance of the state’s General Fund for FY 2019 exceeding the balance projected at the end of the 2019 legislative session. If the balance exceeds the projection by \$63 million, the entire \$30 million will be appropriated. If the balance exceeds the projection by between \$33 and \$63 million, the amount over \$33 million will be appropriated. The aid would be allocated among school districts and charter schools based on their respective share of state-wide adjusted ADM for FY 2018. Districts would be required to restrict the use of the funding for the same purposes as the safe schools levy. Charter schools would be required to restrict the use for the same purposes as the safe schools levy or for building lease costs not covered by charter school lease aid.

School Building Bond Agricultural Tax Credit – Effective for taxes beginning with the payable 2018 levy (FY 2019), a tax credit on all property classified as agricultural (excluding the house, garage, and one acre of an agricultural homestead) was provided equal to 40 percent of the tax on the property attributable to school district building bond levies. The appropriation for this tax credit is \$34.8 million for FY 2019, \$45.2 million for FY 2020, and \$52.5 million for FY 2021. The 2019 Legislature increased the credit percentage to 50 percent for the levy payable in 2020, 55 percent for payable in 2021, 60 percent for payable in 2022, and 70 percent for payable in 2023 and thereafter.

Forecast Adjustments – Forecast article adjustments to FY 2019 appropriations (including final payments from FY 2018 and current payments for FY 2019) were approved to match the February 2019 forecast amount for each affected program. This eliminated the potential proration of forecasted program aids, including special education aid, for FY 2018 and FY 2019, due to the veto of the 2018 omnibus budget bill.

Operating Referendum / Local Optional Revenue – Effective for the tax levy payable in FY 2021, the operating referendum and local operational revenue (LOR) levies were simplified by transferring \$300 per pupil unit (PU) of referendum revenue to LOR, thereby eliminating the board-approved referendum levy and increasing the LOR levy authority to \$724 per PU. The referendum cap is reduced by the \$300 per PU transferred to LOR. The annual recalculation of referendum allowances approved prior to FY 2014 based on the amount of LOR a district opts to receive is also eliminated. Inflation adjusted referendum authority transferred to LOR will continue to be adjusted for the life of the referendum. This change is revenue neutral for all districts.

Operating Referendum Equalization – Effective for the tax levy payable in FY 2021, the equalizing factor for Tier 2 of the referendum (New Tier 1) is increased from \$510,000 to \$567,000. This is expected to provide \$9.4 million of property tax relief to taxpayers, and result in \$600,000 of additional referendum state aid for charter schools.

Pension Benefit Reforms – The 2018 pension bill included a number of reforms to the various defined benefit pension plans across the state, including the plans administered by the Teachers Retirement Association (TRA), St. Paul Teachers Retirement Fund Association (SPTRFA), and the Public Employees Retirement Association. Employer contribution rates were increased for the TRA plan (a total increase of 1.25 percent phased in over a 6-year period beginning in FY 2019) and the SPTRFA plan (a total increase of 2.50 percent phased in over a 6-year period beginning in FY 2019). Employee contribution rates were also increased by 0.25 percent beginning in FY 2024 for the TRA plan and beginning in FY 2023 for the SPTRFA plan. The pension adjustment component of the general education aid formula was increased by an amount equal to the product of the salaries paid to members of these two plans times the district’s pension adjustment rate for the fiscal year to help offset the cost of the employer contribution increases.

Board Control of Extracurricular Student Activities – In order to align the Uniform Financial Accounting and Reporting Standards with the new requirements of Governmental Accounting Standards Board Statement No. 84, effective for FY 2020 school boards are required to take charge of and control the financial transactions related to all extracurricular student activity accounts. This eliminates the previously available alternative for school boards to allow these accounts to operate outside of board control, and thereby be accounted for and reported outside of the district’s funds.

Disposal of Surplus Computers – Authorizes a school district to sell or give a surplus computer to a charitable organization for educational use, or to currently enrolled district students who intend to enroll the following year.

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ACCOUNTING AND AUDITING UPDATES

GASB STATEMENT NO. 84, *FIDUCIARY ACTIVITIES*

This statement is intended to enhance consistency and comparability of fiduciary activity reporting by state and local governments. It is also meant to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The Minnesota Department of Education has also issued guidance for implementing this standard, which will impact the reporting of extracurricular student activity accounts previously not under board control, and potentially other fiduciary funds, beginning in the 2019–2020 fiscal year.

GASB STATEMENT NO. 87, *LEASES*

A lease is a contract that transfers control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

Governments enter into leases for many types of assets. Under the previous guidance, leases were classified as either capital or operating depending on whether the lease met any of four tests. In many cases, the previous guidance resulted in reporting lease transactions differently than similar nonlease financing transactions.

The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

To reduce the cost of implementation, this statement includes an exception for short-term leases, defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB STATEMENT NO. 90, MAJORITY EQUITY INTEREST—AN AMENDMENT OF GASB STATEMENTS NO. 14 AND NO. 61

The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

It specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. It further specifies that such investments should generally be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund, in which case the majority equity interest should be measured at fair value.

All other holdings of a majority equity interest in a legally separate organization that do not meet the definition of an investment result in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit, and should report an asset related to the majority equity interest using the equity method.

This statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to reporting a majority equity interest in a component unit and reporting a component unit if the government acquires a 100 percent equity interest, which should be applied prospectively.

GASB STATEMENT NO. 91, *CONDUIT DEBT OBLIGATIONS*

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

This statement also addresses arrangements, often characterized as leases, that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third party obligors in the course of their activities.

This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

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INDEPENDENT SCHOOL DISTRICT NO. 273
EDINA, MINNESOTA

Extracurricular Student Activity Accounts
Financial Report

Year Ended
June 30, 2019

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PRINCIPALS

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INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statement of Independent School District No. 273, Edina, Minnesota (the District), which comprises the statement of cash receipts and disbursements of the extracurricular student activity accounts as of and for the year ended June 30, 2019, and the related notes to the extracurricular student activity accounts financial statement.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The District's extracurricular student activities management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Minnesota Department of Education (MDE), as described in Note 1 of the notes to extracurricular student activity accounts financial statement; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(continued)

BASIS FOR QUALIFIED OPINION

The District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. Accordingly, it was not practicable for us to extend our audit of such cash collections beyond the amounts recorded.

QUALIFIED OPINION

In our opinion, except for the possible effects of the matter discussed in the “Basis for Qualified Opinion” paragraph, the financial statement referred to on the previous page presents fairly, in all material respects, the cash balances of the District’s extracurricular student activity accounts as of June 30, 2019, and the cash receipts and disbursements for the year then ended, in accordance with the financial reporting provisions of the MDE described in Note 1 of the notes to extracurricular student activity accounts financial statement.

EMPHASIS OF MATTER

As described in Note 3 of the notes to extracurricular student activity accounts financial statement, the District is required to implement Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, during the year ending June 30, 2020. The implementation of this standard will require the District’s extracurricular student activity accounts to be operated under School Board control. As a result, the account balances and transactions included in this financial statement must instead be reported within the District’s financial statements going forward. Our opinion is not modified with respect to this matter.

BASIS OF ACCOUNTING

We draw attention to Note 1 of the notes to extracurricular student activity accounts financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the MDE, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the MDE. Our opinion is not modified with respect to this matter.

RESTRICTION ON USE

This report is intended solely for the information and use of those charged with governance, management of the District, the MDE, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Minneapolis, Minnesota
November 13, 2019

INDEPENDENT SCHOOL DISTRICT NO. 273

Summary of Extracurricular Student Activity Accounts
 Statement of Cash Receipts and Disbursements
 Year Ended June 30, 2019

	<u>Balance – June 30, 2018</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Balance – June 30, 2019</u>
Edina High School	\$ 18,191	\$ 5,077	\$ 7,842	\$ 15,426
Valley View Middle School	9,769	11,420	11,591	9,598
	<u>\$ 27,960</u>	<u>\$ 16,497</u>	<u>\$ 19,433</u>	<u>\$ 25,024</u>

See notes to extracurricular student activity accounts financial statement

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INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Extracurricular Student Activity Accounts Financial Statement
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Extracurricular student activity fund transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Extracurricular student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fundraising events. These funds are not included in the basic financial statements of Independent School District No. 273, Edina, Minnesota (the District), and are intended for student activity uses, as established.

The accounts of the District's extracurricular student activity accounts are maintained, and the accompanying financial statement has been prepared, in accordance with financial reporting provisions of the Minnesota Department of Education (MDE), which constitutes a regulatory basis of accounting that differs from accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting, receipts are recorded when received rather than when earned, and disbursements are recognized when paid rather than when the obligations are incurred.

NOTE 2 – CASH AND INVESTMENTS

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board for extracurricular student activity accounts.

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, extracurricular student activity account deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District's agent in the District's name.

INDEPENDENT SCHOOL DISTRICT NO. 273

Notes to Extracurricular Student Activity Accounts Financial Statement (continued)
June 30, 2019

NOTE 3 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 84, *Fiduciary Activities*, is intended to enhance consistency and comparability of fiduciary activity reporting by state and local governments. It is also meant to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The MDE has also issued guidance for implementing this standard, which will impact the reporting of extracurricular student activity accounts previously not under School Board control, beginning in the 2019–2020 fiscal year. This new guidance provided by the MDE will require the activities currently presented separately in this financial statement to be operated under School Board control and reported as part of the District’s General Fund for the year ending June 30, 2020.

OTHER REQUIRED REPORTS

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Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

In planning and performing our audit of the statement of cash receipts and disbursements of the extracurricular student activity accounts of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statement, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described below, we identified a deficiency in internal control that we consider to be a material weakness.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Corrective Action as item 2019-001 to be a material weakness.

The District's response to the finding identified in our audit has been included in the Schedule of Findings and Corrective Action. The District's response was not subject to the auditing procedures applied in our audit of the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of those charged with governance, management of the District, the Minnesota Department of Education, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Minneapolis, Minnesota
November 13, 2019

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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 ON COMPLIANCE

To the School Board and Management of
Independent School District No. 273
Edina, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the statement of cash receipts and disbursements of the extracurricular student activity accounts of Independent School District No. 273, Edina, Minnesota (the District) as of and for the year ended June 30, 2019, and the related notes to the extracurricular student activity accounts financial statement, and have issued our report thereon dated November 13, 2019. The financial statement is prepared in a manner that demonstrates compliance with the regulatory basis of accounting prescribed by the Minnesota Department of Education (MDE), which differs from accounting principles generally accepted in the United States of America. Our report on the regulatory basis of accounting is qualified for a restriction on the scope of our audit, resulting from the accounting system relating to cash receipts, which allows us only to audit cash collections that are recorded.

The provisions of the *Manual for Activity Fund Accounting* (MAFA), issued by the MDE, provides uniform financial accounting and reporting standards for student activities. Compliance with student activity laws and regulations is the responsibility of the District's extracurricular student activity accounts management. We have performed auditing procedures to test compliance with the provisions of this manual. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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 MAFA, except as described in the Schedule of Findings and Corrective Action as item 2019-002. 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.

The District's response to the legal compliance finding identified in our audit has been included in the Schedule of Findings and Corrective Action. The District's response was not subject to the auditing procedures applied in our audit of the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of those charged with governance, management of the District, the MDE, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Minneapolis, Minnesota
November 13, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 273

Extracurricular Student Activity Accounts
Schedule of Findings and Corrective Action
June 30, 2019

FINDINGS AND CORRECTIVE ACTION

2019-001 MATERIAL WEAKNESS IN INTERNAL CONTROLS – CASH RECEIPTS

Criteria – Management is responsible for establishing and maintaining a system of internal controls sufficient to reduce to an acceptable level, the possibility that a material misstatement of Independent School District No. 273, Edina, Minnesota’s (the District) financial statement will not be prevented, or detected and corrected, on a timely basis.

Condition – The District reports the cash receipts and disbursements of its extracurricular student activity accounts on the cash basis. The internal controls at the District’s school sites are not sufficient to assure that all cash receipts have been recorded.

Type of Finding – Current year and prior year finding.

Recommendation – We recommend that the District continue to review the internal controls over extracurricular student activity accounts at its various school sites, and consider adding procedures to strengthen the controls over the recording of cash receipts, such as: the use and reconciliation of prenumbered receipts, the use and reconciliation of prenumbered admission tickets for events, and inventory controls over items sold for fundraisers. As is the case with all internal controls, the potential benefit of any contemplated procedural modifications in this area should be weighed against the cost.

2019-002 UNTIMELY DEPOSITS

Criteria – *Manual for Activity Fund Accounting* (MAFA).

Condition – We noted one of five student activity receipts selected for testing was not deposited in a timely manner as defined by the MAFA, which specifies that receipts must be deposited within seven days of when the funds were received.

Type of Finding – Current year finding.

Recommendation – It is our recommendation that the District assure all student activity deposits are being deposited in a timely manner as defined by the MAFA.

INDEPENDENT SCHOOL DISTRICT NO. 273

Extracurricular Student Activity Accounts
Schedule of Findings and Corrective Action (continued)
June 30, 2019

2019-001 AND 2019-002 CORRECTIVE ACTION PLANS

Actions Planned – The District’s finance department will review the requirements for the processing of student activity receipts per the MAFA with individuals responsible for overseeing student activity accounts and will continue to monitor these transactions to assure all student activity receipts are deposited in a timely manner. The District will be implementing these changes to be consistent and compliant with other General Fund receipts with the required transition to account for student activities within the General Fund for the year ending June 30, 2020.

Official Responsible – The District’s Controller.

Planned Completion Date – June 30, 2020.

Disagreement With or Explanation of Finding – The District agrees with these findings.

Plan to Monitor – The District’s Controller will assure that the responsible individuals are aware of the requirements for student activity receipts per the MAFA noted in the findings on the previous page, and will direct the District’s business office staff to monitor student activity receipts to assure future compliance with these requirements.

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No audit findings were reported for the year ended June 30, 2018.



Board Meeting Date: 10/14/2019

TITLE: Policy Review

TYPE: Action

PRESENTER(S): Board Policy Committee

BACKGROUND: The following policies have been reviewed and revised with an eye toward clarity, and to align with district practice and state statutes:

- 607 – Special Accommodations & Services for Students with Special Needs – Sec. 504
- 608 – Instructional Services – Special Education

RECOMMENDATION: Accept the revised policies as presented.

ATTACHMENTS:

1. 607 – Special Accommodations & Services for Students with Special Needs – Section 504
2. 608 – Instructional Services – Special Education

Education Programs

Special Accommodations and Services for Students with Special Needs – Section 504

I. Purpose

This policy ensures that the school district provide a full range of special accommodations and services necessary for students with special needs to learn in public education programs and activities, in accordance with Section 504 of the 1973 Rehabilitation Act and the Individuals with Disabilities Education Improvement Act of 2004.

II. Statement of Policy

- A.** No person living with a qualified disability will, on the basis of handicap, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity which receives or benefits from federal financial assistance.
- B.** The school district has the responsibility to identify and evaluate students who, within the intent of Section 504 of the Rehabilitation Act of 1973 and the Individuals with Disabilities Education Improvement Act of 2004, need special services, accommodations or programs in order that such students may receive required free, appropriate, public education.
- C.** This policy applies to all qualified individuals who:
1. are enrolled in an Edina Public Schools;
 2. are enrolled in a non-public educational institution within the District Boundaries of Edina Public Schools; or
 - 4-3. are homeless, but found within the District Boundaries of Edina Public Schools, and who are eligible to attend an Edina Public Schools.
- B-D.** A qualified individual may be eligible for Section 504 services, accommodations or programs even though they are not eligible for special education pursuant to the Individuals with Disabilities Education Act (IDEA).

III. General Assurance and Definition

- A. For this policy, the term “qualified individuals” means a student who:
1. has a physical or mental impairment that substantially limits one or more major life activity, including learning; or
 2. has a record of such impairment; or
 3. is regarded as having such impairment, and
 4. who is of the age for which non-disabled persons are provided educational services or
 5. who is of an age for which it is mandatory under state law to provide such services to disabled individuals; or
 6. who is required to receive a free appropriate public education under the Individuals with Disabilities Education Act (IDEA or Special Education).
- B. For this policy, the term "Section 504" means Section 504 of the Rehabilitation Act of 1973, codified at 29 United States Code 794.

- ~~A. For this policy, a student who is protected under Section 504 is one who:~~
- ~~1. Has a physical or mental impairment that substantially limits one or more major life activities, including learning; or~~
 - ~~2. Has a record of such impairment; or~~
 - ~~3. Is regarded as having such impairment.~~
- ~~B. A physical or mental impairment is:~~
- ~~1. Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the following body systems: neurological; musculoskeletal; special sense organs; respiratory, including speech organs; cardiovascular; reproductive; digestive; genitourinary; hemic and lymphatic; skin; and endocrine; or~~
 - ~~2. Any mental or psychological disorder, such as cognitive delay, organic brain syndrome, emotional or mental illness, and specific learning disabilities.~~
- ~~C. Students may be protected from disability discrimination and be eligible for services under the provisions of Section 504 even though they do not require IEP (individual education plan) services pursuant to the Individuals with Disabilities Education Act.~~

IV. Section 504 Procedure

A. Service Coordinator

The director of student support services or their designee is the coordinator for Section 504 activities. ~~is the coordinator for Section 504 activities will appoint a District 504 Coordinator.~~ The district administration will develop processes and procedures for implementing the educational programming accommodations covered by the provisions of Section 504. These procedures will be found in the 504 Handbook, which is available on the district website. ~~through from the director of student support services.~~

B. Identification and Referral

The district will annually take appropriate steps to identify and locate every qualified individual who has a disability. Referrals will be received from parents, staff, learners and/or community agencies.

Legal References:

Federal [34 CFR 104] Americans with Disabilities Act
Section 504 – Rehabilitation Act of 1973
Minnesota Rule 3535.2300

Policy
adopted: 7/20/09
Revised: 08/15/16

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

Education Programs

Instructional Services – Special Education

I. Purpose

This policy sets forth the position of the school district on the need for special educational services on the part of some students in the district.

II. General Statement of Policy

Consistent with federal and Minnesota law, special education instruction and related services will be provided to all children with disabilities aged birth through 21, who need and meet the eligibility criteria for special education instruction and related services. Special education instruction and related services included on a child's Individual Education Program (IEP), Individual Service Plan (ISP), or Individual Family Service Plan (IFSP) will be provided at no cost to the parent or guardian of the child as required by law.~~The district recognizes that some students need special education, and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.~~

III. Responsibilities

A. The district accepts its responsibility to identify, evaluate, and provide special education and related services for disabled children who are properly the responsibility of the district, and who meet the eligibility criteria to qualify for special education and related services as set forth in Minnesota and federal law.

~~B.~~ The district will ensure that all qualified disabled children are provided special education and related services which are appropriate to their educational needs.

~~BC.~~

When the provision of such services requires or results from interagency cooperation, the district will participate in such interagency activities in compliance with ~~applicable~~ federal and state law.

C. The district will follow due process procedures that guarantee the rights of all children with disabilities as well as parental or guardian rights of participation in due process decision-making procedures. These procedures include identification, evaluation, program planning, and determination of an appropriate level of services.

IV. Definition of Specially Designed Instruction

Specially Designed Instruction means adapting, as appropriate to the needs of an eligible student, the content, methodology, or delivery of instruction –

- To address the unique needs of the student that result from the student's disability; and
- To ensure access of the student to the general curriculum, so that the student can meet the educational standards within school district that apply to all children.

Legal References:

Minn. Stat. § 124D.03 (Enrollment Options Program)

Minn. Stat. § 125A.02 (Definition of Child with a Disability)

Minn. Stat. §§ 125A.027, 125A.03, 125A.08, 125A.15, and 125A.29 (District Obligations)

20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)

Cross References:

Policy 402 (Disability Nondiscrimination)

Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)

Policy 510 (Nonresident Enrollment)

Policy 521 (Student Disability Nondiscrimination)

Policy
adopted: 6/22/09
revised: 7/18/16

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota



Board Meeting Date: 10/14/2019

TITLE: Revised Language for Policy 601

TYPE: Action

PRESENTER(S): Amir Gharbi, Ellen Jones, Owen Michaelson

BACKGROUND: The following policy has been revised by Board members Gharbi, Jones and Michaelson:

- 601 – Educational Competencies, Academic Standards, and Instructional Curriculum

RECOMMENDATION: To be determined by School Board.

ATTACHMENTS:

1. 601 – Educational Competencies, Academic Standards, and Instructional Curriculum, version AG11-7-19

Education Programs

Educational Competencies, Academic Standards and Instructional Curriculum

I. Purpose

This policy defines the school district's educational competencies, instructional curriculum and academic standards, including state and federal educational requirements.

II. General Statement of Policy

The school district is committed to providing a comprehensive educational experience for students that is defined by educational competencies and academic standards and implemented through an aligned instructional curriculum for early childhood through grade 12. The district will deliver the standards and curriculum at identified grade levels through classes and/or courses.

III. Definitions

- A. "Academic standards" mean a state-prescribed or locally-adapted set of content standards that the district must offer and certify for a student to be eligible to receive a high school diploma.
- B. "Curriculum" means an instructional area of study for early childhood through grade 12 that is required to meet the academic standards of the State of Minnesota or the school district.
- C. "Educational competencies" means the articulated skills and literacies that learners need to have social, emotional, academic and professional success in a rapidly changing, global world.
- D. "Coherent" means (1) well organized and purposefully designed to facilitate learning, (2) free of academic gaps and needless repetitions, and (3) aligned across lessons, courses, subject areas, and grade levels.

IV. Educational Competencies

- A. The school district places a high value on the holistic view of the learner. The view is responsive to the district's mission, which seeks to "prepare all students for a rapidly changing, culturally diverse, global society."

These competencies are intended to help guide a learner along his/her educational journey, striving to become:

- A Globally Competent Individual;
- A Responsible, Engaged Citizen;
- An Effective Communicator and Collaborator;
- An Innovative Thinker and Creator;
- A motivated Lifelong Learner; and
- A Healthy, Well-Rounded Person.

B. The educational competency descriptors are located in Appendix I.

C. The district administration will be responsible for embedding the educational competencies into the learning experience and curriculum. This will include using the competencies as a framework for:

- Professional learning
- Curriculum development with courses and at grade levels
- Student assessment
- Staff evaluation

V. Academic Standards and Instructional Curriculum

A. The Director of Teaching and Learning will be responsible for the implementation of the school district's academic standards and instructional curriculum.

B. The district will have defined academic standards, a comprehensive instructional curriculum, and common summative assessments for the following content areas:

- science
- reading and language arts
- social studies
- math
- physical education
- health
- business education
- science/technology/engineering
- media literacy
- world languages
- family and consumer sciences
- visual and performing arts

C. Each curricular content area will have a guide that will include:

- mission

- grade-appropriate standards
 - curriculum materials
 - resource materials
 - common assessments
 - differentiation and personalization suggestions
 - media
- D. Each curricular content area will be reviewed and revised on a cyclical basis as per Policy 603 (Curriculum and Program Development and Review).
- E. The academic standards and instructional curriculum will align with those established by the Minnesota Department of Education or by local adoption as provided in statute.
- F. The elementary schools will offer the following:
- visual and performing arts
 - integrated language arts
 - math
 - physical education
 - science/health
 - social studies
- G. The middle schools will offer the following:
- visual and performing arts
 - integrated language arts
 - math
 - music
 - physical education
 - science/health
 - social studies
 - technology education
 - world languages
 - family and consumer sciences
- H. The high school will require 43 credits for graduation. Refer to Policy 613, Graduation Requirements.
- I. The school board will approve all academic standards and

instructional curriculum revisions.

- J. The district will provide professional learning opportunities to advance staff members' knowledge, skills and abilities in effectively delivering the standards, competencies, and curriculum through instruction.
- K. The district will offer students separate class opportunities for advanced learning and talent development in grades 3 - 12.
1. The curriculum for these separate classes will be customized for the needs of Advanced Learners and will not be substantively the same as the standard class. This coherent curriculum will contain elements of:
 - a. Enrichment
 - i. Exposing learners to multiple talent areas and building a foundation for talent development
 - ii. Offering rigorous, inquiry-based experiences customized for Advanced Learners
 - iii. Differentiating instruction within the elementary pull-out class and secondary Honors classes for the many levels of Advanced Learners.
 - iv. Allowing students strengths and talents to emerge
 - b. Advanced Learning
 - i. Uncovering and building on talents developed
 - ii. Honoring students' advanced knowledge and skills
 - iii. Pacing and grouping within the elementary pull-out class and separate Honors class for the many levels of Advanced Learners
 - iv. Instructing with depth and complexity
 - c. Accelerated Learning
 - i. Pacing of learning appropriate for Advanced Learners
 - d. Real World Application
 - i. Recognizing and responding to student's expertise
 - ii. Providing Advanced Learning experiences within the context of the content area, where students solve or research real world problems or produce real-world products or develop real world skills.
 2. The elementary schools will offer separate Advanced Learner pull-out classes, in grades 3--5 for math and 4-6 for reading, with appropriate Advanced Learner curriculum as defined in V. K. 1. above, and open to all students who have been identified as Advanced Learners in each of the academic areas listed below. The pull-outs will be instructed by a professional qualified with qualification to teach Gifted students. Advanced Learner differentiated instruction provided within a standard classroom does not meet this requirement.

- a. Math (beginning 2020-2021)
 - i. Curriculum and instruction will be coherent and designed to make students ready for 6th grade placement into either: Pre-algebra, or Algebra.
 - b. Language Arts (2020-2021)
- 3. The district secondary schools will provide advanced learning pathways in math with separate, comprehensive, coherent classes through 12th grade, as identified in Appendix III. These classes will be open to all students who have been identified as ready for the class, and all students who self-identify as ready for advanced learning in math. Advanced Learner differentiated instruction provided within a standard classroom does not meet this requirement.
- 4. The middle schools will offer separate Honors classes, at each grade level, with Advanced Learning curriculum as defined in V. K. 1. above, and open to all students who have been identified as Advanced Learners, and all students who self-identify as ready for advanced learning in each of the academic areas listed below. ~~Honors classes will be taught by teachers with qualification to teach Gifted students.~~ Honors level differentiated instruction provided within a standard classroom does not meet this requirement. Honors classes will be separate from and in addition to any compacted courses. Honors classes will be offered for grades 6, 7 and 8 in:
 - a. Language Arts (beginning 2020-2021)
 - b. Science (beginning 2020-2021)
 - c. Social Studies (beginning 2020-2021)
- 5. The high school will offer separate Honors classes, with Advanced Learner curriculum as defined in V. K. 1. above, and open to all students who have been identified as Advanced Learners, and all students who self-identify as ready for advanced learning in each of the academic areas listed below. The high school will offer separate Advanced Placement courses as identified in Appendix IV. Honors-level differentiated instruction provided within a standard classroom does not meet this requirement. Honors classes will be separate from and in addition to any compacted courses. ~~and Advanced Placement courses~~
- ~~6.~~
 - a. Honors classes will be offered in:
 - ~~i.~~ ~~Pre-Calculus (beginning 2020-2021)~~
 - ~~ii.~~ Language Arts Grades 9, 10 (beginning 2020-2021)
 - ~~iii.~~ Physics I (beginning 2020-2021)
 - ~~iv.~~ Chemistry I (beginning 2020-2021)
 - ~~v.~~ Biology I (beginning 2020-2021)

- vi.v. French IV (beginning 2020-2021)
- vii-vi. Spanish IV (beginning 2020-2021)
- viii-vii. Sociology (beginning 2020-2021)

7.6. Beginning in 6th grade, the district will annually recognize a student's advanced knowledge and skills in World Language by placing the student into the appropriate level of the class. Such appropriate placement may involve single subject acceleration where necessary. In-class differentiation does not meet this requirement of meeting advanced learners' needs.

Legal References:

Minn. Stat. § 120B.02 (Educational Expectations for Minnesota Students)
Minn. Stat. § 120B.024 (Graduation Requirements: Course Credits) Minn. Stat. § 120B.11 (School District Process)
20 U.S.C. § 5801, *et seq.* (National Education Goals 2000) 20 U.S.C. § 6301, *et seq.* (No Child Left Behind Act)

Cross References:

Policy 105 (School District Mission, Values, Beliefs and Strategic Direction) Policy 603 (Curriculum and Program Review and Development) Policy 613 (Graduation Requirements) Policy 614 (School District Testing Plan and Procedure) Policy 616 (School District System Accountability)

Policy
adopted: 7/20/09
Revised: 8/17/15

INDEPENDENT SCHOOL DISTRICT 273
Edina, Minnesota

APPENDIX I



Through high expectations and access to diverse opportunities in academics, arts, extracurricular activities and community involvement, Edina Public Schools learners are academically prepared for college, career and life.

Profile of a Next Generation EPS Learner

<p>Globally Competent Individual who</p>	<ul style="list-style-type: none"> • Possesses a diverse and informed world perspective, including understandings of world geography, history, economics, social issues, cultures, political structures, and environmental conditions • Communicates effectively in at least two world languages, one of which is English • Embraces individual and cultural diversity and actively seeks multicultural interactions
<p>Responsible, Engaged Citizen who</p>	<ul style="list-style-type: none"> • Demonstrates a high level of integrity and ethical action • Applies knowledge and education for the good of the community • Demonstrates empathy, compassion and open-mindedness • Accepts responsibility for personal choices and actions, and learns from mistakes
<p>Effective Communicator and Collaborator who</p>	<ul style="list-style-type: none"> • Communicates effectively as a listener, speaker and writer • Possesses strong social and interpersonal skills, including verbal, non-verbal and conflict resolution skills • Works effectively with others in academic and social settings, both as a leader and a contributor
<p>Innovative Thinker and Creator who</p>	<ul style="list-style-type: none"> • Demonstrates proficiency in multiple literacies, including a variety of academic and technological disciplines • Thinks and produces creatively, both collaboratively and independently • Demonstrates intellectual curiosity by applying original solutions to problems or challenges • Critically analyzes and evaluates information sources
<p>Motivated Lifelong Learner who</p>	<ul style="list-style-type: none"> • Understands own needs as a learner and advocates appropriately • Persists when faced with challenge or adversity • Actively sets personal learning goals and self-monitors progress • Values continuous learning and seeks opportunities for growth
<p>Well-Rounded Person who</p>	<ul style="list-style-type: none"> • Actively maintains a healthy, balanced lifestyle through informed choices • Adapts to new and challenging situations and environments • Commits to their own physical, social and emotional well-being • Demonstrates knowledge of essential life skills and resources

Adopted: 8/17/15

Appendix
II

EDINA HIGH SCHOOL MAY TERM ELECTIVE CREDIT

Beginning with the 2014-15 school year, students will be required to participate annually in the Edina High School May Term as part of their learning experience. Students will receive a pass/fail grade for their participation in the experience. Students will earn the following May Term credit, which will be noted on their transcripts:

- Class of 2016 must satisfactorily complete two 1/3 credit May Term experiences
- Class of 2017 and later must satisfactorily complete three 1/3 credit May Term experiences

Students transferring into Edina Public Schools during the high school years will receive a waiver for missed May Term credits when they were not attending Edina High School. This adjustment will be noted on their transcript.

Adopted: 8/17/15

Policy 601
Appendix III

[Insert math pathway.]

<https://www.edinaschools.org/cms/lib/MN01909547/Centricity/Domain/113/2019-20%20Math%20Pathways.pdf>

Policy 601
Appendix IV

[Insert Advanced Placement course offerings to be written into this appendix and found on page 2 here:]

https://www.edinaschools.org/cms/lib/MN01909547/Centricity/Domain/527/registration_2020/course_guide_2020.pdf



Board Meeting Date: 11/18/2019

TITLE: November 2019 District Enrollment Report

TYPE: Information

PRESENTER(S): John Toop, Director of Business Services

ATTACHMENTS:

1. Enrollment Report
2. 18-19 Edina District Enrollment Final

Student Enrollment Count by Month															
District Name		(Data Entry is in Yellow Cells Only)													
Edina				#		273		2019-20 School Year							
Number of Days in Period		19.4444	19.444	19.44444	19.44444	19.44444	19.44444	19.44444	19.44444	19.44444	19.4444	19.444	175	175	
Days Remaining in School Year		175	155.5556	136.1111	116.6667	97.22222	77.77778	58.33333	38.8889	19.4444					
% of School Yr. @ Beginning of Mo.		100.00%	88.89%	77.78%	66.67%	55.56%	44.44%	33.33%	22.22%	11.11%					
Cumulative Days in School Year		19.4444	38.889	58.33333	77.77778	97.22222	116.667	136.111	155.556	175					
Percent of School Yr. Completed		11.11%	22.22%	33.33%	44.44%	55.56%	66.67%	77.78%	88.89%	100.00%					
Grade Level	EOY ADM Original Budget	Fall Seat Count Budget	October	November	December	January	February	March	April	May	June	EOY as of 6/30/20	Tuition	Total	
ECSE	67.76	67.76	67.76	67.76											
HK															
K	555.00	555	579	579											
1	591.11	590	592	591											
2	604.29	603	596	595											
3	634.49	633	629	627											
4	617.84	616	612	613											
5	635.13	634	651	651											
6	691.03	690	686	683											
7	665.84	660	641	638											
8	662.44	657	655	655											
9	675.49	665	701	699											
10	681.80	667	660	657											
11	681.28	671	666	663											
12	647.76	632	669	667											
ALC	-		29.83	29.83	-	-	-	-	-	-					
Enrollment EC-12 including ALC	8,411.26	8,340.76	8,434.59	8,415.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Weighted ADM - WADM in Current Year	9,214.19	9,131.16	9,238.96	9,217.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Estimated APU	9,214.19	9,131.16	9,238.96	9,217.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Estimated EOY APU's	9,214.19	9,131.16	9,238.96	9,219.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

Student Enrollment Count by Month																		
District Name		(Data Entry is in Yellow Cells Only)																
Edina				#	273		2019-20 School Year											
Number of Days in Period			19.4444	19.444	19.44444	19.44444	19.44444	19.44444	19.44444	19.44444	19.4444	19.444	175	175				
Days Remaining in School Year			175	155.5556	136.1111	116.6667	97.22222	77.77778	58.33333	38.8889	19.4444							
% of School Yr. @ Beginning of Mo.			100.00%	88.89%	77.78%	66.67%	55.56%	44.44%	33.33%	22.22%	11.11%							
Cumulative Days in School Year			19.4444	38.889	58.33333	77.77778	97.22222	116.667	136.111	155.556	175							
Percent of School Yr. Completed			11.11%	22.22%	33.33%	44.44%	55.56%	66.67%	77.78%	88.89%	100.00%							
Grade Level	EOY ADM Original Budget	Fall Seat Count Budget	October	November	December	January	February	March	April	May	June	EOY as of 6/30/20	Tuition	Total				
ECSE	67.76	67.76	67.76	67.76														
HK																		
K	555.00	555	579	579														
1	591.11	590	592	591														
2	604.29	603	596	595														
3	634.49	633	629	627														
4	617.84	616	612	613														
5	635.13	634	651	651														
6	691.03	690	686	683														
7	665.84	660	641	638														
8	662.44	657	655	655														
9	675.49	665	701	699														
10	681.80	667	660	657														
11	681.28	671	666	663														
12	647.76	632	669	667														
ALC	-		29.83	29.83	-	-	-	-	-	-								
Enrollment EC-12 including ALC	8,411.26	8,340.76	8,434.59	8,415.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Weighted ADM - WADM in Current Year	9,214.19	9,131.16	9,238.96	9,217.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Estimated APU	9,214.19	9,131.16	9,238.96	9,217.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00				
Estimated EOY APU's	9,214.19	9,131.16	9,238.96	9,219.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						



Board Meeting Date: 11/18/2019

TITLE: Policy 503 - Appendix Modification

TYPE: Information

BACKGROUND: Appendix I (Attendance Procedures) to Policy 503 – Student Attendance, has been updated to align with district practice.

ATTACHMENT:

1. Revised Appendix I (Attendance Procedures) to Policy 503 – Student Attendance

Appendix I to Policy 503

ATTENDANCE PROCEDURES

The school district believes regular attendance to be an essential element in the student's educational process. Regular, punctual attendance fosters a climate conducive to learning, perpetuates effective teaching, protects the integrity of the school day and ensures quality education. Regular, punctual attendance, a responsibility that should be shared by students, parents, and school, is one means by which a student learns responsibility and self-discipline. To encourage attendance, the school district herein adopts the following attendance requirements for Edina Public Schools:

I. Attendance Procedures

- A. If a student is absent or will be absent from class or arrive late to school, the student's parent or guardian must call the school office before noon the day of the absence. Phone calls are preferred to report absences. If a phone call cannot be made, a note with a phone number where a parent or guardian can be reached will be acceptable on the day the student returns; otherwise, the absence will be considered unexcused. The parent or guardian must contact the school within 48 hours to change an absence from unexcused to excused. If for some reason a parent is unable to follow the above procedure, the building administrator or designee must be contacted.
- B. Students must be in school for a minimum of three hours (unless absent due to a school-sponsored activity or documented medical/dental appointment) in order to be eligible to practice or participate in any activity after school.
- C. Physical education attendance and excuses. When a temporary condition or disability resulting from illness or injury makes it necessary for a student not to participate in physical education or swimming, the parent is asked to write a note making this request. If the student is to be excused for longer than a week, a statement from the attending physician requesting this is required. These requests should be brought to the school office before classes start in the morning.

II. Classification of Absences

A. Excused Absence

An excused absence indicates an acceptable absence from school or class with parental/guardian and school permission. Full credit is given for all make-up work, and it is the teachers' and parents'/guardians' obligation to assist the student with all make-up work. Each teacher will notify the students of the classroom's make-up work policy. A student should complete all missing work within a period equating to two days per day of excused absence from school. Students should proactively request work or assignments in cases of prearranged absences.

The following absences are considered excused, and will not be counted toward cumulative absences:

- 1. Chronic illness
- 2. Death or terminal illness in the student's immediate family or of a close friend or relative

3. Court appearance occasioned by family or personal action
4. Regularly-scheduled religious instruction, not to exceed three hours in any week
5. Religious holiday or observance
6. Emergency conditions such as fire or flood
7. Official school field trip or other school-sponsored outing
8. Active duty in any military branch of the United States (High School only)
9. Participation in school-sponsored activities
10. Removal of a student pursuant to a suspension. Suspensions will be handled as excused absences and a student will be permitted to complete make-up work.
11. Spectator at a school-sponsored activity. This activity needs approval from district or school leadership, and is up to the discretion of building administration.

The following are excused absences, but will be counted toward the cumulative absences (see Section III.D.):

1. Illness (non-chronic) (a doctor's note may be required after a student has 3 cumulative absences during a school year)
2. Medical, dental or orthodontic treatment or counseling appointment that cannot be completed outside of the school day. The appointment should last no more than one half day, and the school may require documentation in order for it to be considered an excused absence.
3. Driver's examination. The school requires documentation in order for this to be considered an excused absence.
4. Prearranged personal or family vacations. A student must have completed and turned in the prearrangement form not less than five school days in advance of the first day of absence for a vacation to be considered an excused absence.
5. College visit. The school requires documentation in order for this to be considered an excused absence.
6. Transportation miscue, including missed bus, traffic congestion and vehicle malfunction

B. Unexcused Absence

An unexcused absence indicates that the student is absent from school or class with or without the consent of the parent/guardian, for a reason which is not acceptable to the school as listed in Section II.A. Make-up work may be required and credit will be given at the discretion of the teacher, based upon the individual classroom's make-up work policy. Unexcused absences are counted toward cumulative absences (see Section III.D.). The following are examples of absences that will not be excused:

1. An absence by a student that was not approved by the parent/guardian and/or the school district
2. Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures within 48 hours of the absence
3. Working on school assignments or preparing for exams at home
4. Work at a business, except under a school-sponsored work release program
5. Personal or family vacation that is not prearranged as described in Section II.A.15.
6. Oversleeping, missing alarms, studying, or volunteer work

III. Monitoring Absenteeism

- A. A staff attendance review team may meet on a regular basis to monitor both excused and unexcused student absenteeism. The school will utilize the table below to provide communication to parents.

- B. The school notification system will provide communication electronically to parents with each absence from the school day or a class.
- C. School administration will monitor excused absences and work with families to improve attendance.
- D. School administration will follow the steps below based on the number of unexcused absences a student has incurred.

Elementary and Middle School	
3 Unexcused Absences	School administration may communicate with parents about attendance concerns via letter, email, or phone call. Parents may be required to meet with the school social worker, counselor or administrator.
6 Cumulative Absences	School administration will communicate with parents and may begin an intervention process to improve attendance. Parents may be required to attend a Parent Group Meeting through the "Be@School" program in Hennepin County if all 6 absences are unexcused.
9 Unexcused Absences	The student will be required to participate in a conference with the building administrator or designee. The school may file an Educational Neglect and Truancy Report. The administration will communicate to the parents that the continued absences will result in eventual referral to the state attorney.
9-18 Cumulative Absences	School administration will continue to work with family to communicate absences. A student that reaches 18 cumulative (excused and unexcused absences) may be recommended for retention.

**These are total absences throughout the school year.*

High School	
3 Unexcused Absences	School will communicate with parents about attendance concerns via letter or phone call. Student will be placed on an attendance contract stating the next unexcused absence in the particular class hour will result in loss of credit and study hall placement for the remainder of the term.
4 Unexcused Absences	Student will be dropped from course or set up for an attendance appeal. Parents may be required to attend a Parent Group Meeting through the "Be@School" program in Hennepin County.
7 Cumulative Absences	Letter sent to parents to notify them their student could be dropped from course if they reach 9 cumulative absences within a semester.
9 Cumulative Absences	School administration implements an attendance contract to ensure both parents and students are aware that credit may be lost if absences continue to occur.
10 Cumulative Absences	Student will be dropped from course or set up for an attendance appeal.

**All absences are reset at the start of a new semester.*

B. Attendance Appeal Process for Edina High School

A student scheduled to be removed from a class due to excessive (excused or unexcused) absences may appeal this decision. The student and/or parent is provided an opportunity to share the circumstances related to the violation of the attendance contract that warrant not being dropped from the course. The final decision is made by the administrator. ~~A student scheduled to be removed from a class due to excessive (excused or unexcused) absences may appeal this decision to an attendance appeal panel of three staff members as appointed by the building administrator or designee. Appeal hearings occur after school. The student is provided an opportunity to share the circumstances related to the violation of the attendance contract that warrant not being dropped from the course. Panel members may ask follow-up questions prior to ruling on the appeals. Changes to the panel are made only when a panel member is ill or if the appeal is for a panel member's student in the class under consideration.~~

IV. Suspension from School

Make-up work is required and will receive one hundred percent (100%) credit. Days during which a student is suspended from school will not be counted in the student's total cumulative absences.

V. Tardiness

- A. At the Elementary, tardiness is late arrival to school, not to exceed thirty minutes. Any student arriving later than thirty minutes will be marked as a half day absence.
- B. At the Middle School and High School Levels, tardiness is late arrival to school or to a class, not to exceed 10 minutes.

Tardiness, other than the first period of the day, will be handled by the teacher. Each teacher will advise students of penalties and/or makeup for their class. Late arrivals to school in the morning will be dealt with through the office. The fourth unexcused tardy in any given quarter will result in an intervention (e.g., attendance plan, parent meeting, team meeting).

- C. Tardiness or half day absence is classified as excused or unexcused, depending on whether the reason is defined as excused or unexcused in Section II, A. and B.

Reviewed: 4/17/17
Revised: 6/12/17
Revised: 12/17/18



Board Meeting Date: 11/18/2018

TITLE: The World's Best Workforce and Achievement & Integration Summary Report 2018-19

TYPE: Information

BACKGROUND: As part of the World's Best Workforce legislation, districts are required each year to submit a summary of the annual report to the MDE. This summary is brief and simple, and MDE reviews and provides feedback to districts that can inform continuous improvement efforts at the local level. All districts use the combined World's Best Workforce and Achievement and Integration summary report template. This plan addresses the following five goals and the Achievement and Integration requirements:

- All children are ready for school.
- All third-graders can read at grade level.
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.

ATTACHMENTS:

1. Combined Report to MDE
2. Public Hearing Presentation



2018-19 Combined World’s Best Workforce (WBWF) Summary and Achievement and Integration (A&I) Progress Report

District or Charter Name: Independent School District 273 Edina

Grades Served: PK-12

WBWF Contact: Donna Roper

Title: Director of Research and Evaluation

Phone: 612 848-4942

Email: donna.roper@edinaschools.org

A and I Contact: Mary Manderfeld

Title: Director of Equity and Enrollment

Phone: 612 848-3906

Email: mary.manderfeld@edinaschools.org

Did you have an MDE approved Achievement and Integration plan implemented in the 2018-19 school year?

Yes No

[List of districts with an MDE approved Achievement and Integration plan during the 2018-19 SY.](#)

This report has two parts:

WBWF: Required for all districts/charters.

Achievement and Integration: Required for districts that were implementing an MDE approved Achievement and Integration plan during the 2018-19 SY. No charter schools should complete Part B.

World’s Best Workforce

Annual Report

WBWF Requirement: For each school year, the school board must publish a report in the local newspaper, by mail or by electronic means on the district website.

A&I Requirement: Districts must post a copy of their A&I plan, a preliminary analysis on goal progress, and related data on student achievement on their website 30 days prior to the annual public meeting.

- [World’s Best Workforce](#)
- [Achievement & Integration](#)

Annual Public Meeting

WBWF Requirement: School boards are to hold an annual public meeting to communicate plans for the upcoming school year based on a review of goals, outcomes and strategies from the previous year. Stakeholders should be meaningfully involved, and this meeting is to occur separately from a regularly scheduled school board meeting.

A&I Requirement: The public meeting for A&I is to be held at the same time as the WBWF annual public meeting.

An annual public meeting to review progress on the World's Best Workforce (WBWF) report and update on Achievement and Integration goals was held on November 18, 2019.

District Advisory Committee

WBWF Requirement: The district advisory committee must reflect the diversity of the district and its school sites. It must include teachers, parents, support staff, students, and other community residents. Parents and other community residents are to comprise at least two-thirds of advisory committee members, when possible. The district advisory committee makes recommendations to the school board.

Below is the Edina Public Schools World's Best Workforce Committee:

World's Best Workforce (WBWF) Committee Members

- Torrian Amie, Normandale Community College
- Andrea Benson, ADSIS Teacher
- Tully Clark, Student Representative
- Blanca Diaz DeLeon, Cultural Liaison
- Steve Buettner, Director of District Media & Technology
- Leah Byrd, Early Education Programs Coordinator
- Kari Dahlquist, Principal
- Alejandro Decanini, Parent Representative
- Abdikadir Ibrahim, Cultural Liaison
- Carolyn Jackson, Community Representative
- Jeff Jorgenson, Director Student Support Services*
- Jenny Johnson, Assistant Principal
- Ellen Jones, School Board Representative
- Michael Kirch, Parent Representative, Normandale
- Jennifer Kunze, Parent Representative, U of M RAMP up to Readiness
- Erica Li, Classroom Teacher
- Mary Manderfeld, Director of Equity & Enrollment*
- Maggie McCracken, Parent Representative
- Carla Olson, Grandparent Representative
- Albert McGee, Cultural Liaison
- Jeanne Miller, Parent Representative
- Ana Munro, Parent Representative
- Audrey Nolan, Student Representative
- Sarah Patzloff, School Board Representative
- Patricia Procel, Parent Representative
- Ellen Rian, Parent Representative
- Ulises Rodriguez, Multilingual Learner Coordinator
- Donna Roper, Director Research & Evaluation*
- Randy Smasal, Director Teaching & Learning*
- Dulce Torres, Parent Representative
- Catalina Valdes, Parent Representative
- Sheila Welsh, Special Education Teacher
- Case Winter, Student Representative

*Achievement & Integration Leadership Team Members

Edina...

Equitable Access to Excellent and Diverse Educators

WBWF Requirement: WBWF requires districts and charters to have a process in place to ensure students from low income families, students of color, and American Indian students are not taught at disproportionate rates by inexperienced, out-of-field, and ineffective teachers. The legislation also requires that districts have strategies to increase access to teachers who reflect the racial and ethnic diversity of students.

While districts/charters may have their own local definitions, please note the definitions developed by Minnesota stakeholders during the Every Student Succeeds Act (ESSA) state plan development process:

- An **ineffective teacher** is defined as a teacher who is not meeting professional teaching standards, as defined in local teacher development and evaluation (TDE) systems.
- An **inexperienced teacher** is defined as a licensed teacher who has taught for three or fewer years.
- An **out-of-field teacher** is defined as a licensed teacher who is providing instruction in an area which he or she is not licensed.

Respond to the questions below. Limit response to 400 words.

- Describe your process for ensuring students of color, American Indian students and students from low income families have equitable access to experienced, in-field, and effective teachers.
 - **How did the district examine equitable access data? What data did you look at? How frequently do you review the data?**
 - **Who was included in conversations to review equitable access data?**
 - **What equitable access gaps has the district found?**
 - **What are the root causes contributing to your equitable access gaps?**
 - **What strategies has the district initiated to improve student equitable access to experienced, in-field, and effective teachers?**
 - **What goal(s) do you have to reduce and eventually eliminate equitable access gaps?**

Below are Edina data and procedures to ensure all students are able to access excellent teachers in Edina.

- Director of Human Resources and Operations meets with all of the principals on a bi-weekly basis beginning in February to review the proposed vacancies for the coming school year
- Edina and Hopkins School Districts have established a partnership with a consultant and some Historic Black Colleges and Universities to actively recruit graduates to teach in our system
- During the meetings, the need to balance tenured and non-tenured teachers on each grade level/department team is discussed.
- Strategies to increase the pool of teachers of color for upcoming vacancies are discussed.
- Courses assignments at the secondary level are discussed to ensure students are being taught by a diverse group in relation to years of experience, ethnicity and other factors.
- The number of teachers on a variance teaching outside of their field of expertise is limited
- Variance applications are only submitted after we have made an unsuccessful effort to hire a strong teacher with the appropriate license.
- The data shown below reflects the small percentage of non-tenured teachers that are equitably distributed across the district.
- We continue to bring in candidates of high quality who can best meet the needs of our students.

2018-19 Data

MDE Staffing Profile (2018-19)	% FRP	% Experienced teachers (3+ years)	% Licensed teachers	% Teachers with advanced degrees
Edina Senior High	8.3%	98.6%	99.5%	87.3%
South View	12.6%	96.9%	100.0%	83.1%
Valley View	8.6%	97.0%	100.0%	86.6%
Concord	7.0%	95.7%	100.0%	84.8%
Cornelia	16.9%	95.5%	100.0%	90.9%
Countryside	9.2%	94.8%	100.0%	76.3%
Creek Valley	11.6%	93.0%	100.0%	86.1%
Highlands	5.0%	100.0%	100.0%	81.8%
Normandale	2.3%	97.1%	100.0%	80.0%
Edina	8.9%	97.0%	99.9%	83.8%
Statewide	36.4%	85.2%	97.1%	55.6%

Source: Edina and Statewide Totals provided by MDE via the MN Report Card

- **Edina has 18 National Board Certified Teachers (fewer than 450 in the entire State)**
- **Edina has 36 Licensed Non classroom staff with National Accreditations**

WBWF also requires districts and charters to examine student access to licensed teachers who reflect the racial and ethnic diversity of students. A growing body of research has demonstrated that all students benefit when they are taught by racially and ethnically diverse staff throughout their career, and students of color and indigenous students benefit even more. Consequently, working to increase teacher racial diversity is beneficial to all schools.

- Describe your efforts to increase the racial and ethnic diversity of teachers in your district. Limit your response to 400 words.
 - **Which racial and ethnic student groups are present in your district that are not yet represented in your licensed teacher staff?**
 - Our staff is represented by all federal race ethnicity student group categories, except for the Native Hawaiian and Pacific Islander Group.
 - **How many additional teachers of color and American Indian teachers would you need in order to reflect your student population?**
 - Based on the 2018 staffing profile from the Minnesota Report Card, 145 additional Teachers of Color are needed to fully represent the students we currently serve.
 - **What are the root causes contributing to a lack of student access to teachers of color and American Indian teachers?**
 - There is a shortage of teachers from these cultural and racial groups in Minnesota.
 - **What strategies has the district initiated to increase and retain teachers of color and American Indian teachers in the district? What goal(s) are you pursuing?**
 - Edina is developing a partnership with the University of St. Thomas and a local consortium of school districts to complete a cohort licensure program which will

generate a pool of licensed teachers of color. This is a “grow your own educators” effort, which will begin in the 2019-20 school year.

- Edina and Hopkins School Districts have established a partnership with a consultant and some Historic Black Colleges and Universities to actively recruit graduates to teach in our system.

Local Reporting of Teacher Equitable Access to Excellent and Diverse Educators Data

Districts are required to publicly report data on an annual basis related to student equitable access to teachers, including data on access for low-income students, students of color, and American Indian students to experienced, in-field, and effective teachers *and* data on all student access to racially and ethnically diverse teachers.

For this 2018-19 WBWF summary report submission, please check the boxes to confirm that your district publicly reported this data.

District/charter publicly reports data on an annual basis related to equitable teacher distribution, including data on access for low-income students, students of color, and American Indian students to effective, experienced, and in-field teachers.

District/charter publicly reports data on an annual basis related to student access to racially and ethnically diverse teachers.

All Students Ready for School

Goal	Result	Goal Status
<p><i>Provide the established SMART goal for the 2018-19 school year.</i></p> <ol style="list-style-type: none"> Increase screening rates of K students to 100% as required Increase the percent of Staff trained in the use of the Pyramid Model from 25% to 50%. Of Edina K-1 Students starting in the Fall of 2018, 60% or more will meet typical and aggressive growth targets established on the Standardized Fastbridge Assessment measures in Early Literacy and Early Numeracy by the Spring of 2019 	<p><i>Provide the result for the 2018-19 school year that directly ties back to the established goal.</i></p> <ol style="list-style-type: none"> Results: 100% of incoming K were screened at the start of the year Results: 58% of all Staff are trained on Pyramid Model Results: (K-1 Component) Early Literacy 76% of Students met growth expectations; and Early Numeracy 71% of Students met growth expectations <p>(This is 2 Separate SMART Goals – Results Below)</p> <p>Expectations are defined an external standardized measure. Below are the national norms for Fastbridge Early Measures:</p> <p>15% of students will have "Flat Growth", 25% will have "Modest Growth", 35% will have "Typical Growth", and 25% will have "Aggressive Growth".</p>	<p>Check one of the following:</p> <p><input type="checkbox"/> On Track (multi-year goal)</p> <p><input type="checkbox"/> Not On Track (multi-year goal)</p> <p><input type="checkbox"/> Goal Met (one-year goal)</p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p> <p><input checked="" type="checkbox"/> Met All (multiple goals)</p> <p><input type="checkbox"/> Met Some (multiple goals)</p> <p><input type="checkbox"/> Met None (multiple goals)</p> <p><input type="checkbox"/> District/charter does not enroll students in kindergarten</p>

Narrative is required; no more than 200 words. Bullets preferred.

What data have you used to identify needs in this goal area?

- Fall, Winter and Spring TS Gold Strategies data to guide instruction in multiple areas: Social Emotional, Language, Cognitive, Literacy, Mathematics, Social Studies, Physical, and the Arts.
- Tracking participation in preschool programming prior to Kindergarten
- Improving Census tracking, specifically new births and move-ins with school age children
- Using Teaching Strategies Gold a developmentally appropriate comprehensive assessment tool
- Implementing the Pyramid Model and data collection processes fit for purpose and use

How is this data disaggregated by student groups?

- The data is disaggregated by age, and domain as well as gender, race/ethnicity, socio-economic status, el status, sped status

What strategies are in place to support this goal area?

- Implementing schedules and routines that favor high quality supportive environments that are developmentally appropriate

- Continue to collaborate with parent educators in order to provide learning that is responsive to the needs of our community and to increase awareness about key early developmental milestones
- Supporting teachers in understanding how to use data effectively to guide instruction
- Continue collaborating with Kindergarten teachers to promote a more aligned pathway for students in early learning transition to our Kindergarten classrooms. Continue to grow in our socio cultural learning through enhancing our Culturally Linguistic Responsive Teaching Strategies
- *Develop and build on the Social Emotional Learning work needed to support academic success*

How well are you implementing your strategies?

- *Both small team PLCs and the larger Site PLC gatherings are informative and instructionally powerful to our learning and growth as professionals.*
- *Dedicated time to our professional growth and learning is essential to deepening our use of data and accelerating our student’s success.*

How do you know whether it is or is not helping you make progress toward your goal?

- We will see evidence in our data, hear stories from our parents, visually observe happy learners among our fleet of professionals, and receive community feedback.
- These key indicators give us confidence we are moving in the right direction.

All Students in Third Grade Achieving Grade-Level Literacy

Definition: Edina strives to use multiple measures in determining students are being successful reading at grade level. This report details progress on the standardized measures used in third grade.

Goal	Result	Goal Status
<p><i>Provide the established SMART goal for the 2018-19 school year.</i></p> <ol style="list-style-type: none"> 1. Increase the percent of students who are proficient on the MCA by 3.5 points, going from 70.0% in 2018 to 73.5% proficient in 2019. 2. Increase percent of students meeting the nationally projected growth targets on the MAP by 2.0 points, going from 53.4% in 2018 to 55.4% in 2019. 3. Increase the percent of students meeting the National RIT Grade level targets that measure at or 	<p><i>Provide the result for the 2018-19 school year that directly ties back to the established goal.</i></p> <ol style="list-style-type: none"> 1. <i>Result: The percentage of Third grade Students achieving on the MCA in 2019 was 75.5%.</i> 2. <i>Result: The percent of third grade students meeting growth targets increased by 5.3 points.</i> 3. <i>Result: Percent of third grade students performing at or above grade level as measured by NWEA MAP increased by 4.1 points.</i> 	<p>Check one of the following:</p> <p><input type="checkbox"/> On Track (multi-year goal)</p> <p><input type="checkbox"/> Not On Track (multi-year goal)</p> <p><input type="checkbox"/>_XX Goal Met (one-year goal)</p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p> <p><input type="checkbox"/>_XX Met All (multiple goals)</p> <p><input type="checkbox"/> Met Some (multiple goals)</p> <p><input type="checkbox"/> Met None (multiple goals)</p>

Goal	Result	Goal Status
above grade level on MAP by 3.5 points, going from 76.2% in 2018 to 79.2 in 2019.		___ District/charter does not enroll students in grade 3

Narrative is required; 200-word limit.

What data have you used to identify needs in this goal area?

- Fastbridge, MAP, MCA, ACCESS, WIDA, Benchmark Assessment, DRA, QRI, and in class assessments

How is this data disaggregated by student groups?

- All standardized assessment information is housed in a central data warehouse where secure access of disaggregated results are provided in an appropriate and timely manner to classroom teachers, principals and administrators.

What strategies are in place to support this goal area?

- Screening students in kindergarten and grade 1 is done three times a year: fall, winter, and spring
- Read Well by Third Grade, ADSIS, TITLE, MN Reading Corp, Tutoring, in class small group instruction.
- Through a continuous review of the results, we aim to address performance challenges and make instructional changes that are appropriate and responsive.

How well are you implementing your strategies?

- We use a continuous improvement process and cycle of review which requires intentional time with teams of teachers using best evidence of learning.
- Implementation relies heavily on a cohesive collective effort among many different stakeholders.
- We recognize the importance of building and growing our systems, processes and teams to ensure the programmatic improvements can sustain changes over time.
- When considering our overall implementation plan and strategies, we continue to find challenges as well as opportunities.
- Dedicated time for teacher learning is needed to support implementation and leverage opportunities for growth.

How do you know whether it is or is not helping you make progress toward your goal?

- By monitoring and supporting what matters, we are able to assess what is working and or not working.
- We then make adjustments and continue our efforts to improve.

Close the Achievement Gap(s) Between Student Groups

Goal	Result	Goal Status																
<p><i>Provide the established SMART goal for the 2018-19 school year.</i></p> <ol style="list-style-type: none"> 1. Reduce achievement gaps in reading, math and science of our lowest performing student groups (Black, Hispanic, Amer In, PI/Native Hawaiian) by increasing proficiency by 5 percentage points on annual MCA from 2018 to 2019. 2. Reduce achievement gaps in reading, math and science of our students receiving free and reduced price meals by increasing proficiency by 5 percentage points on the annual MCA from 2018 to 2019. 3. Increase percentage of multilingual English Language Learners meeting growth targets on the ACCESS Test by 5 percentage points. 	<p><i>Provide the result for the 2018-19 school year that directly ties back to the established goal.</i></p> <ol style="list-style-type: none"> 1. <i>Results for the following two student groups are displayed for each subject area below:</i> <ul style="list-style-type: none"> • Lower performing students of color combined group • Free & Reduced Price meal student category group <p style="text-align: center;">GOAL 3: Close Achievement Gaps</p> <table border="1" data-bbox="565 667 1352 1050"> <thead> <tr> <th data-bbox="565 667 898 741"></th> <th colspan="3" data-bbox="898 667 1352 741">Change in Proficiency from (2018) to 2019 by Subject</th> </tr> <tr> <th data-bbox="565 741 898 804">GAP Goals</th> <th data-bbox="898 741 1052 804">Reading</th> <th data-bbox="1052 741 1206 804">Math</th> <th data-bbox="1206 741 1352 804">Science</th> </tr> </thead> <tbody> <tr> <td data-bbox="565 804 898 919">Reduce achievement gaps for lower performing groups by increasing 5 proficiency points on the MCA</td> <td data-bbox="898 804 1052 919" style="text-align: center;">+2.9% <small>(50.1% to 53.0% n=525) to n=572</small></td> <td data-bbox="1052 804 1206 919" style="text-align: center;">+1.6% <small>(44.4% to 46.0% n=516) to n=561</small></td> <td data-bbox="1206 804 1352 919" style="text-align: center;">+10.8% <small>(34.6% to 50.7% n=211) to n=219</small></td> </tr> <tr> <td data-bbox="565 919 898 1050">Reduce achievement gaps for students in free and reduced price meals category by increasing 5 proficiency points on the MCA</td> <td data-bbox="898 919 1052 1050" style="text-align: center;">-.60% <small>(47.0% to 46.4% n=406) to n=468</small></td> <td data-bbox="1052 919 1206 1050" style="text-align: center;">+.60% <small>(39.8% to 40.4% n=392) to n=496</small></td> <td data-bbox="1206 919 1352 1050" style="text-align: center;">+9.6% <small>(39.3% to 42.9% n=159) to n=184</small></td> </tr> </tbody> </table> 2. Edina set targets for gap closure in all three subject areas for our lowest performing student groups: <ul style="list-style-type: none"> • Black or African American, Hispanic or Latino, American Indian, Native Hawaiian /Pacific Islander and • Those eligible for Free and Reduced Price Meals. • There were a total of 6 SMART Goals. • Science Gaps Goals were met for both groups • Math and Reading Gap Goals were not yet met; however showed mixed results with progress on the majority of the goals. 3. <i>Result: The percentage of Multilingual English Learners who met their growth targets went from 52.1 in 2018 to 54.2 in 2019. An increase of 2.1 percentage points was not sufficient to meet our target of 5.0 points.</i> <p><i>Edina asserts progress in this area; and continues to remain dedicated to closing achievement gaps for all student groups.</i></p>		Change in Proficiency from (2018) to 2019 by Subject			GAP Goals	Reading	Math	Science	Reduce achievement gaps for lower performing groups by increasing 5 proficiency points on the MCA	+2.9% <small>(50.1% to 53.0% n=525) to n=572</small>	+1.6% <small>(44.4% to 46.0% n=516) to n=561</small>	+10.8% <small>(34.6% to 50.7% n=211) to n=219</small>	Reduce achievement gaps for students in free and reduced price meals category by increasing 5 proficiency points on the MCA	-.60% <small>(47.0% to 46.4% n=406) to n=468</small>	+.60% <small>(39.8% to 40.4% n=392) to n=496</small>	+9.6% <small>(39.3% to 42.9% n=159) to n=184</small>	<p><i>Check one of the following:</i></p> <p><input type="checkbox"/> On Track (multi-year goal)</p> <p><input type="checkbox"/> Not On Track (multi-year goal)</p> <p><input type="checkbox"/> Goal Met (one-year goal)</p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p> <p><input type="checkbox"/> Met All (multiple goals)</p> <p><input type="checkbox"/> X Met Some (multiple goals)</p> <p><input type="checkbox"/> Met None (multiple goals)</p>
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Narrative is required; 200-word limit.

What data have you used to identify needs in this goal area?

- The data used to set our targets and goals for this area was primarily the MCA. We also used ACCESS Data to address our multilingual English learner student group.
- Other data used to understand the difference in performance between student groups includes: Fastbridge, MCA, MAP, ACCESS, ACT, Grades, Behavior, Attendance

How is this data disaggregated by student groups?

- All standardized assessment information is housed in a central data warehouse where secure access of disaggregated results are provided in an appropriate and timely manner to classroom teachers, principals and administrators.

What strategies are in place to support this goal area?

- We continue to target early intervention as a way to close the achievement gap.
- CLRT strategies are tools used in the classroom environment to aid participation in the learning and we want to deepen these responsive teaching initiatives with a learning-focused vision particularly on classroom assessment.
- We continue working together to pool expertise in order to design coaching and teacher support systems that align to what the research suggests is best for student and teacher learning.
- Embedded formative assessment strategies are used to check for understanding as learning is happening.
- We are providing district-wide professional development on second language development and best-practice strategies to support Multilingual Learners.
- We are leveraging our expertise in-house by having ML teachers coach twenty five teachers using the English in the Mainstream (ELM) protocol coordinated by Hamline University.
- Data driven instruction is promoted to address learning gaps
- Minimizing distractions to the learning for both instructors and students

How well are you implementing your strategies?

- Implementation relies heavily on a cohesive collective effort among many different stakeholders.
- Edina teachers are making progress in their mastery of the use of strategies to improve learning.
- More dedicated time for ***learning for all*** at every level is essential to our collective success in closing persistent achievement gaps

How do you know whether it is or is not helping you make progress toward your goal?

- By monitoring progress using multiple measures coupled with local narratives for understanding, we aim to realize a continuous improvement process that allows our instruction to be responsive to the needs of the learners.

All Students Career- and College-Ready by Graduation

We want to recognize the one measure we chose for this report is relatively narrow, although a hallmark measure of academic preparedness for college. Roughly 85% of Edina graduates are headed to a four or two year College or University.

Edina strives to educate all individuals to be responsible, lifelong learners who possess the skills, knowledge, creativity, self-worth, and ethical values necessary to thrive in a rapidly changing, culturally diverse, global society. We recognize the broad knowledge, skills, attitudes and behaviors necessary to succeed in life beyond high school require us to go far beyond one measure or metric. Our Strategic Planning process, currently under way, is working towards clarifying the Profile of an Edina Graduate Profile and we envision a future report on goals in this area will more broadly represent these areas.

MDE defines career and college readiness as a high school graduate who has the knowledge, skills, and competencies to successfully pursue a career pathway, including postsecondary credit leading to a degree, diploma, certificate, or industry-recognized credential and employment.

Below are the Career and College Readiness Domains provided by the state to districts as a guide in this area.



Below are Edina’s current Educational Competencies currently under review with our Strategic Plan process.



Goal	Result	Goal Status
<p><i>Provide the established SMART goal for the 2018-19 school year.</i></p> <p>1. Increase percentage of students meeting ACT college readiness benchmarks (CRB) in the category called “All Four” by 2.0.</p> <p>2. Increase percentage of students meeting ACT STEM Benchmark by 2.0 points.</p>	<p><i>Provide the result for the 2018-19 school year that directly ties back to the established goal.</i></p> <p><i>Result 1: 63% of graduating seniors met all four college readiness benchmarks in 2018-19. A 3-point increase.</i></p> <p><i>Result 2: The percent of students meeting STEM Benchmarks went from 51% in 2018 to 53% in 2019. A 3-point increase.</i></p>	<p>Check one of the following:</p> <p><input type="checkbox"/> On Track (multi-year goal)</p> <p><input type="checkbox"/> Not On Track (multi-year goal)</p> <p><input type="checkbox"/> Goal Met (one-year goal)</p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p> <p><input type="checkbox"/> Met All (multiple goals)</p> <p><input type="checkbox"/> Met Some (multiple goals)</p> <p><input type="checkbox"/> Met None (multiple goals)</p>

What data have you used to identify needs in this goal area?

- One measure we are using to ensure academic preparedness after high school is the American College Test (ACT) and exams on the Advanced Placement Test.
- SLEDs is another source of data we use to understand how our graduates are matriculating into postsecondary settings, persisting and graduating after 4, 5 and 6 years.
- GPA, Career Interest Survey Data, Strengths Finder, and other qualitative data aimed at understanding those key skills and behaviors required to succeed in career, college and life beyond high school.

How is this data disaggregated by student groups?

- Data is stored in multiple systems and requires merging and analysis.
- Public views of disaggregated results are available on the Minnesota Report Card.

What strategies are in place to support this goal area?

For the ACT Specifically:

- Students are provided opportunities to review for the ACT test as 9th and 10th graders. Participation occurs when juniors and seniors are taking the schoolwide offering of ACT.
- Test taking strategies are reviewed with students by way of advisory and counseling.
- Results from the schoolwide practice ACT are shared with teachers and administrators for improvement purposes.

How well are you implementing your strategies?

- *Our ACT scores are one piece of evidence demonstrating that our students are well prepared academically to take on the rigor of learning at the collegiate level.*

How do you know whether it is or is not helping you make progress toward your goal?

- *The measure detailed above is relatively narrow.*
- *We look at multiple measures to understand a student’s readiness for life beyond high school*
- *Participation rates and overall academic outcomes have continued to remain high.*
- *Survey feedback continues to remain positive.*
- *College going rates are also consistently high (85% for Four and Two year Universities and Colleges)*

All Students Graduate

Edina has already achieved the State determined target of 90% of its students graduating by 2020 in 2017 in every group except for the Two or more Races, English Learners and Special Education student groups.

Goal	Result	Goal Status
<p><i>Provide the established SMART goal for the 2018-19 school year.</i></p> <p>Students in the multilingual English Language learner category will increase 3 points going from 82.8% in 2017 to 85.8% in 2018.</p>	<p><i>Provide the result for the 2018-19 school year that directly ties back to the established goal.</i></p> <p><i>2018 Results:</i></p> <p><i>The percent of students in the Multilingual English Learner Student Group who graduated increased by 3.7 points and was 86.5% in 2018.</i></p>	<p>Check one of the following:</p> <p><input type="checkbox"/> On Track (multi-year goal)</p> <p><input type="checkbox"/> Not On Track (multi-year goal)</p> <p><input checked="" type="checkbox"/> Goal Met (one-year goal)</p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p> <p><input type="checkbox"/> Met All (multiple goals)</p> <p><input type="checkbox"/> Met Some (multiple goals)</p> <p><input type="checkbox"/> Met None (multiple goals)</p> <p><input type="checkbox"/> District/charter does not enroll students in grade 12</p>

Narrative is required; 200-word limit.

What data have you used to identify needs in this goal area?

- Progress Grades, Transcripts, Credits Earned
- Naviance – My Plan information

How is this data disaggregated by student groups?

- *Our High School is able to run reports to isolate students who may not be on track for graduation*
- *The data can be disaggregated by all the student group categories*

What strategies are in place to support this goal area?

- [Guidance and Counseling](#) over see a robust set of activities beginning as early as the 6th grade to begin ensuring students are on track to graduate.
- *Upon entry to High School Naviance and the student portal is used as a primary tool to assist students with their academic plans and pathway to successful graduation*

How well are you implementing your strategies?

- *The implementation of personalized learning plans and learner profiles are in motion and continue to be a focus for improving outcomes for learners in Edina.*

How do you know whether it is or is not helping you make progress toward your goal?

- *Graduation rates for all student groups as well as post-secondary participation rates remain high.*
- *Alumni surveys also provide feedback as one way to know our services are meeting the needs.*

Achievement and Integration

Achievement and Integration Goal 1

Goal Statement	Achievement or Integration Goal?	Baseline	Year 2 (2018-19) Actual	On Track?																																																																																																						
By 2020 the percentage of Third Grade Students who are proficient in reading as measured by the MCA III reading assessment will increase <i>from 78.5% in 2016 to 87% in 2020</i>	Check one of the following: _x_ Achievement Goal — Integration Goal	Baseline Data starting in 2017 was 78.5%. <table border="1"> <thead> <tr> <th colspan="6">Grade 3</th> </tr> <tr> <th>Groups</th> <th>2015</th> <th>2016</th> <th>2017</th> <th>2018</th> <th>2019</th> </tr> <tr> <th></th> <th>History</th> <th>History</th> <th>History</th> <th>History</th> <th>Last Years Results / Baseline</th> </tr> </thead> <tbody> <tr> <td>All</td> <td>75.7%</td> <td>78.5%</td> <td>78.5%</td> <td>70.0%</td> <td>75.5%</td> </tr> <tr> <td>Am Indian / Alaska</td> <td>0.0%</td> <td>0.0%</td> <td>0%</td> <td>0%</td> <td>50.0%</td> </tr> <tr> <td>Asian</td> <td>92.6%</td> <td>93.4%</td> <td>82.4%</td> <td>80.8%</td> <td>84.7%</td> </tr> <tr> <td>Black/African</td> <td>50.0%</td> <td>48.6%</td> <td>60.0%</td> <td>41.2%</td> <td>51.4%</td> </tr> <tr> <td>Hispanic/Latino</td> <td>61.1%</td> <td>58.6%</td> <td>63.0%</td> <td>24.0%</td> <td>66.7%</td> </tr> <tr> <td>Native</td> <td>0.0%</td> <td>0.0%</td> <td>100.0%</td> <td>0.0%</td> <td>0.0%</td> </tr> <tr> <td>Two or More Races</td> <td>75.0%</td> <td>62.5%</td> <td>83.3%</td> <td>60.6%</td> <td>67.4%</td> </tr> <tr> <td>White</td> <td>76.1%</td> <td>81.7%</td> <td>79.7%</td> <td>74.0%</td> <td>79.1%</td> </tr> <tr> <td>Multi Lingual</td> <td>47.6%</td> <td>23.1%</td> <td>44.4%</td> <td>36.4%</td> <td>30.4%</td> </tr> <tr> <td>Non Multi Lingual</td> <td>77.7%</td> <td>81.0%</td> <td>81.1%</td> <td>73.3%</td> <td>80.1%</td> </tr> <tr> <td>Free & Reduced Price</td> <td>42.0%</td> <td>44.0%</td> <td>59.3%</td> <td>38.5%</td> <td>36.9%</td> </tr> <tr> <td>Non Free & Reduced</td> <td>78.7%</td> <td>81.6%</td> <td>80.3%</td> <td>72.9%</td> <td>80.2%</td> </tr> <tr> <td>Special Education</td> <td>54.9%</td> <td>59.0%</td> <td>57.3%</td> <td>43.8%</td> <td>54.7%</td> </tr> <tr> <td>Non Special</td> <td>78.4%</td> <td>81.6%</td> <td>81.6%</td> <td>74.5%</td> <td>79.0%</td> </tr> </tbody> </table>	Grade 3						Groups	2015	2016	2017	2018	2019		History	History	History	History	Last Years Results / Baseline	All	75.7%	78.5%	78.5%	70.0%	75.5%	Am Indian / Alaska	0.0%	0.0%	0%	0%	50.0%	Asian	92.6%	93.4%	82.4%	80.8%	84.7%	Black/African	50.0%	48.6%	60.0%	41.2%	51.4%	Hispanic/Latino	61.1%	58.6%	63.0%	24.0%	66.7%	Native	0.0%	0.0%	100.0%	0.0%	0.0%	Two or More Races	75.0%	62.5%	83.3%	60.6%	67.4%	White	76.1%	81.7%	79.7%	74.0%	79.1%	Multi Lingual	47.6%	23.1%	44.4%	36.4%	30.4%	Non Multi Lingual	77.7%	81.0%	81.1%	73.3%	80.1%	Free & Reduced Price	42.0%	44.0%	59.3%	38.5%	36.9%	Non Free & Reduced	78.7%	81.6%	80.3%	72.9%	80.2%	Special Education	54.9%	59.0%	57.3%	43.8%	54.7%	Non Special	78.4%	81.6%	81.6%	74.5%	79.0%	Provide the result for the 2018-19 school year 75.5% is the Actual 2018-19 Result	Check one of the following: — On Track _x_ Not on Track — Goal Met
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Narrative is required; 200-word limit.

What data have you used to identify needs in this goal area?

- Fastbridge, MAP, DRA, QRI, In class assessments

How is this data disaggregated by student groups?

- All standardized assessment information is stored in a central data warehouse where secure access of disaggregated results are provided in an appropriate and timely manner to classroom teachers, principals and administrators.

What strategies are in place to support this goal area?

- Read Well by Third Grade, ADSIS, TITLE, MN Reading Corp, Tutoring, in class small group instruction.
- Prioritizing performance challenges through a continuous review of the results upon each acquisition of new assessment data in weekly PLCs.

How well are you implementing your strategies?

- The implementation metrics we are using indicate some of our processes may need more resources
- We are employing a plan-do-study-check cycle of review, which requires intentional time with teams of teachers using best evidence of learning.
- When considering our overall implementation plan and strategies, we are finding some challenges to effectively support the needed professional learning time required for teams of teachers.

How do you know whether it is or is not helping you make progress toward your goal?

- By creating a plan, activating it and checking to see that we are getting the results we expect, we know if we are realizing acceptable progress.

Achievement and Integration Goal 2

Goal Statement	Achievement or Integration Goal?	Baseline	Year 2 (2018-19) Actual	On Track?																																																
<p>By 2020, Edina Public Schools will increase the percentage of students who are college and career ready as measured by the number of students meeting all four subject area college benchmarks: English, Math, and Reading & Science. The percentage of Grade 12 students will increase from 61% in 2016 to 70% in 2020</p>	<p>Check one of the following:</p> <p><input checked="" type="checkbox"/> Achievement Goal</p> <p><input type="checkbox"/> Integration Goal</p>	<p>Copy the baseline starting point from your 2017-20 plan.</p> <table border="1" data-bbox="558 575 1219 737"> <thead> <tr> <th>Grad Year</th> <th>N</th> <th>CRB % English</th> <th>CRB % Math</th> <th>CRB % Reading</th> <th>CRB % Science</th> <th>CRB % All Four</th> <th>STATE CRB % All Four</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>647</td> <td>91</td> <td>75</td> <td>77</td> <td>76</td> <td>63</td> <td>39</td> </tr> <tr> <td>2016</td> <td>645</td> <td>88</td> <td>75</td> <td>76</td> <td>72</td> <td>61</td> <td>39</td> </tr> <tr> <td>2017</td> <td>612</td> <td>90</td> <td>76</td> <td>80</td> <td>75</td> <td>64</td> <td>31</td> </tr> <tr> <td>2018</td> <td>670</td> <td>86</td> <td>71</td> <td>76</td> <td>72</td> <td>61</td> <td>30</td> </tr> <tr> <td>2019</td> <td>646</td> <td>89</td> <td>72</td> <td>78</td> <td>74</td> <td>63</td> <td>30</td> </tr> </tbody> </table> <p><small>Note: CRB = College Readiness Benchmark</small></p> <p>Goal: Increase percent of students meeting "all four" by 2.0 points.</p> <p><small>Source: ACT Summary Report 2019 - Graduate Profile</small></p> <ul style="list-style-type: none"> 63% of graduating seniors met all four college readiness benchmarks in 2018-19 61% met all four college readiness benchmarks in 2017-18 64% met all four college readiness benchmarks in 2016-17. 	Grad Year	N	CRB % English	CRB % Math	CRB % Reading	CRB % Science	CRB % All Four	STATE CRB % All Four	2015	647	91	75	77	76	63	39	2016	645	88	75	76	72	61	39	2017	612	90	76	80	75	64	31	2018	670	86	71	76	72	61	30	2019	646	89	72	78	74	63	30	<p>Provide the result for the 2018-19 school year that directly ties back to the established goal.</p> <p>63% is the 2018-19 Result</p>	<p>Check one of the following:</p> <p><input type="checkbox"/> On Track</p> <p><input checked="" type="checkbox"/> Not on Track</p> <p><input type="checkbox"/> Goal Met</p>
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Bulleted narrative is appreciated. 200 word limit.

What data have you used to identify needs in this goal area?

- Grades, MAP, MCA, PSAT, AP, ACT, ACCESS, Attendance and Demographic Data
- ACT Data is used for this specific goal

How is this data disaggregated by student groups?

- The data is imported into a local data warehouse and disaggregated at the classroom level, school and district level
- Public views of disaggregated results are available on the Minnesota Report Card

What strategies are in place to support this goal area?

- The Access Program is used to catch our students and encourage, support and help push them to an individual realist path beyond high school.

- College Possible in Edina High School for the past four years has been invaluable.
- Students that are part of this program consistently are able to meet benchmarks in regards to college and career readiness.
- AVID is available in all three secondary buildings but in particular, the high school AVID classes have a focus on meeting college benchmarks.
- Our cultural Liaisons also help break down barriers for students and families that assist with eliminating barriers around college and career readiness.

How well are you implementing your strategies?

- *We are implementing these programs to the best of our ability and within the given resources provided.*
- *The programs are producing results which would not otherwise be realized*

How do you know whether it is or is not helping you make progress toward your goal?

- *Each year we are sending students to college after having participated in these programs and that is one key way to know the strategies employed are working.*

Integration

Please summarize the impact of the integration strategies you implemented with the A&I districts you partnered with during the 2018-19 school year. Also, consider ways that your A&I plan strategies have increased integration within your district.

Narrative:

Edina Public Schools has collaborated with Hopkins Public Schools around Integration efforts. We run a summer program called Ready Set Kindergarten where we identify 50 students from each district who will be attending kindergarten in the fall to attend a three-week summer program. Ready Set Kindergarten is a collaboration between Hopkins and Edina Public Schools targeting incoming kindergarten students. Each week-long session offers enrichment through an integrated curriculum of language and literacy, math, STEM, technology and dramatic play. Programming is designed to build understanding and knowledge which enables participant to have a strong foundation for the start of kindergarten

In addition, we also run an AVID summer bridge program with Hopkins Public Schools. AVID Summer Bridge provides our AVID 7th and 8th graders opportunities to build and use AVID strategies in a collaborative and highly engaging environment. Using Algebra, Science, AVID curriculum and College Readiness components, students experience increased preparation for the upcoming school year. Experiential learning includes visits to college campuses, a tour and discussions with professionals in the workplace, a history based field trip, and an outdoor base (day) camp. This is the ideal balance between summer fun, enriched learning and networking for our AVID students from Edina and Hopkins Schools.

Edina Public Schools 2018-19 World's Best Workforce / Achievement & Integration Report

November 18, 2019

In partnership with Edina students, teachers, parents and community members, we proudly present this report. Collaborative efforts make our collective success!



World's Best Workforce (WBWF) Committee Members

- Torrian Amie, Normandale Community College
- Andrea Benson, ADSIS Teacher
- Tully Clark, Student Representative
- Blanca Diaz DeLeon, Cultural Liaison
- Steve Buettner, Director of District Media & Technology
- Leah Byrd, Early Education Programs Coordinator
- Kari Dahlquist, Principal
- Alejandro Decanini, Parent Representative
- Abdikadir Ibrahim, Cultural Liaison
- Carolyn Jackson, Community Representative
- Jeff Jorgensen, Director Student Support Services*
- Jenny Johnson, Assistant Principal
- Ellen Jones, School Board Representative
- Michael Kirch, Parent Representative, Normandale
- Jennifer Kunze, Parent Representative, U of M RAMP up to Readiness
- Erica Li, Classroom Teacher
- Mary Manderfeld, Director of Equity & Enrollment*
- Maggie McCracken, Parent Representative
- Carla Olson, Grandparent Representative
- Albert McGee, Cultural Liaison
- Jeanne Miller, Parent Representative
- Ana Munro, Parent Representative
- Audrey Nolan, Student Representative
- Sarah Patzloff, School Board Representative
- Patricia Procel, Parent Representative
- Ellen Rian, Parent Representative
- Ulises Rodriguez, Multilingual Learner Coordinator
- Donna Roper, Director Research & Evaluation*
- Randy Smasal, Director Teaching & Learning*
- Dulce Torres, Parent Representative
- Catalina Valdes, Parent Representative
- Sheila Welsh, Special Education Teacher
- Case Winter, Student Representative

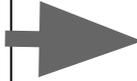
*Achievement & Integration Leadership Team Members



History of Legislation

2013 - 2018:

- 5 key goal areas identified
- Language added to ensure districts had plans in place for Staff Development, Teacher Equity and Gifted and Talented
- Alignment of WBWF with Achievement and Integration (A&I) and the Federal Every Student Succeeds Act (ESSA)
 - New metrics added
 - Consistent Attendance
 - Progress for ELs



2018 - 2019:

- Combined World's Best Workforce (WBWF) Plan with **Achievement & Integration (A&I) Plan**

2019 - 2020:

- Expanded plan components to include Excellent and Diverse Teachers

Source: MDE - Minnesota Department of Education

Additional Plan Components Available on our Website

- Staff Development
- Q-Comp
- Gifted and Talented
 - a. Assess and Identify (Talent Development)
 - b. Acceleration and Early Admission
- Access to Diverse Teachers
- Voluntary Pre K (under consideration)

Source: MDE - Minnesota Department of Education

World's Best Workforce Legislation

The "Striving for the World's Best Workforce" bill was passed in 2013 to ensure every school district in the state is making strides to increase student performance including annual updates.

Goal Areas and Progress Summary:

- School Readiness
- Read Well by 3rd Grade
- Close Academic Achievement Gaps
 - Achievement & Integration Progress Summary
- All Students Graduate High School
- Attain College and Career Preparedness
- Equitable Access to Excellence Teachers

2018-19 World's Best Workforce Goal Area and Status

	Goal Area	Goal Met?
1	School Readiness	Yes
2	Read Well by Third Grade	Yes
3	Close Academic Achievement Gaps	Made Progress Not Yet
4	All Students Attain Career and College Preparedness	Yes
5	All Students Graduate High School	Yes

1. Goal Area 1: School Readiness

Definition: *School Readiness relies on multiple stakeholders coming together to create experiences so that all levels of early learning are ready to support and promote the whole child including their social and emotional well-being and academic success.*

Goal statements:

Ready or not, here they come!

Goal Met

1. Ensure All Students are Screened by Kindergarten
2. Increase the percent of trained staff on Pyramid model (50%)
3. 60% or more of students meet growth targets in Early Literacy
4. 60% or more of students meet growth targets in Early Numeracy

GOAL 1: School Readiness Results

Growth Goals	Results	Goal Met
All 100% of Students Screened by Kindergarten	100%	Yes
Increase Trained Staff by 25% to ensure 50% are completely Trained	58%	Yes
60% or more of students make typical or aggressive growth in Early Literacy from Fall to Spring	76%	Yes
60% of students make typical or aggressive growth in Early Numeracy from Fall to Spring	71%	Yes

Source: Fastbridge System: Fall Composite Scores of Incoming K and Grade 1 Students

GOAL 1: School Readiness - Improvement Strategies

Partnerships

- PK-K Collaboration
- Improve Transitions
- Beyond ECFE
- Help Us Grow
- Fairview Hospital
- Multiple Early Learning Centers

Professional Learning

- Bi-monthly Professional Learning Communities (PLCs)
- Pyramid Model
- TS Gold Assessment
- CLRT Strategies focused on learning

Systems and Process

- Staffing
- Registration & Outreach
- Technology
- Calendar
- Alignment



GOAL 2: All Third Graders Reading at Grade Level

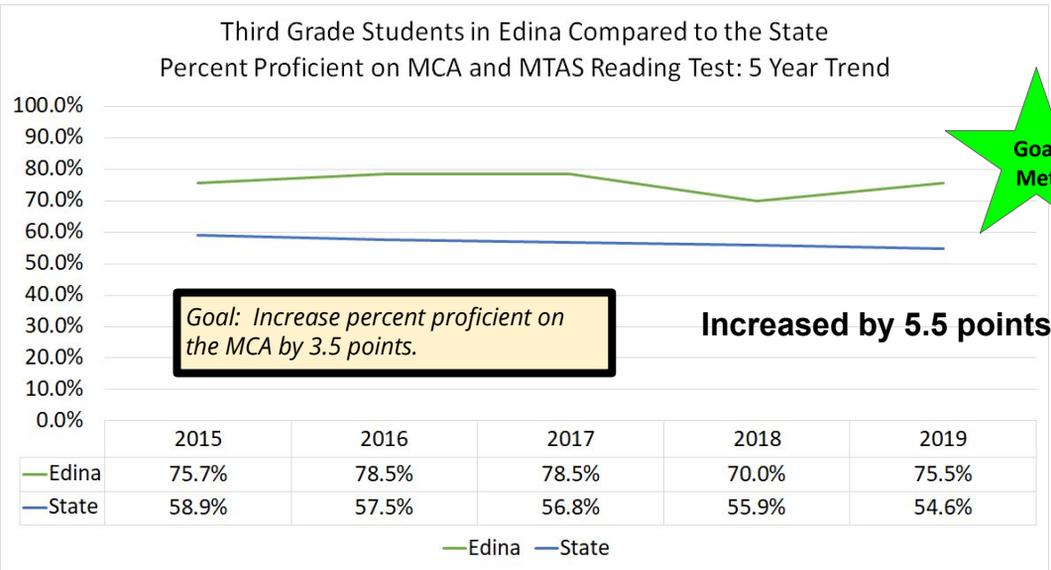
Definition: Edina strives to use multiple measures in determining students are being successful reading at grade level. This report details progress on the standardized measures used in third grade.

Goal statements:

1. Increase percent proficient on the MCA by 3.5 points
2. Increase percent meeting growth on the MAP by 2.0 points
3. Increase percent at or above grade level on MAP by 3.5 points



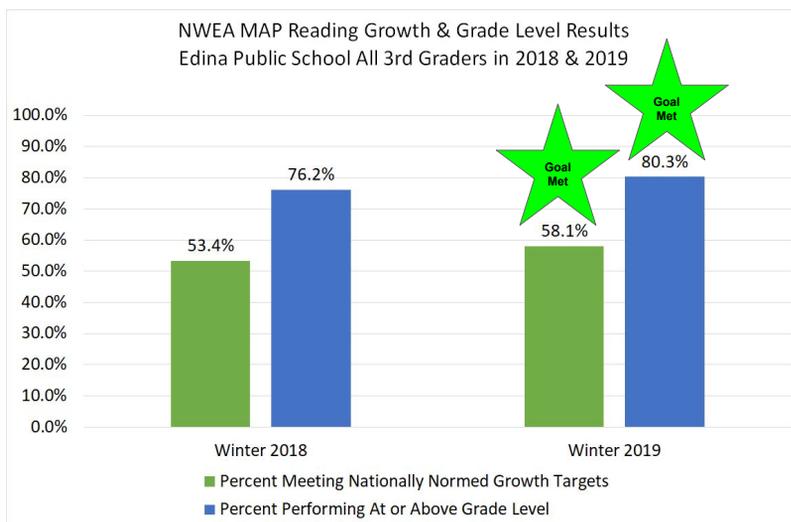
Evidence for GOAL 2: All Third Graders Reading at Grade Level



Source: MDE Secure Reports DSR Files

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Evidence for GOAL 2: All Third Graders Reading at Grade Level



Goal: Increase **percent of third grade students meeting growth on the MAP by 2.0 points.**

- Result: The percent of third grade students meeting growth targets increased by 5.3 points.

Goal: Increase **percent of third grade students at or above grade level on MAP by 3.5 points.**

- Result: Percent of third grade students performing at or above grade level as measured by NWEA MAP increased by 4.1 points.

Source: Northwest Evaluation Association Measures of Academic Progress (MAP) Comprehensive Data Files

Edina Public Schools

GOAL 2: All Third Graders Reading at Grade Level - Improvement Strategies

Continuous Improvement Plan for Elementary Literacy and English Language Arts

- *Training/Professional Development*
 - K-2 teachers trained to use phonics instructional materials
 - Introductory and advanced diagnostic reading assessment training for K-5 teachers to set goals and support needs of all learners
 - Menu based sessions on district professional development days
 - PLC teams continue to analyze data from FastBridge, MAP, MCA, curriculum-based measures and classroom assessments to inform instruction
 - Anytime/anywhere digital professional development embedded in elementary classroom materials
- *Materials*
 - Sonday Essentials in grades K-2
 - iXL supplemental software for all students needing additional practice and support (Gr 3-8)

GOAL 3: Close Achievement Gaps

Definition: Achievement gaps represent the condition where achievement can be predicted by non-academic factors, such as race, ethnicity, income, or neighborhood.

Goal statements:

1. Reduce achievement gaps in reading, math and science of our lowest performing student groups by increasing performance on MCA by 5 percentage points from 2018 to 2019.
2. Increase Multilingual English Language Learners meeting growth targets by 5 percentage points.

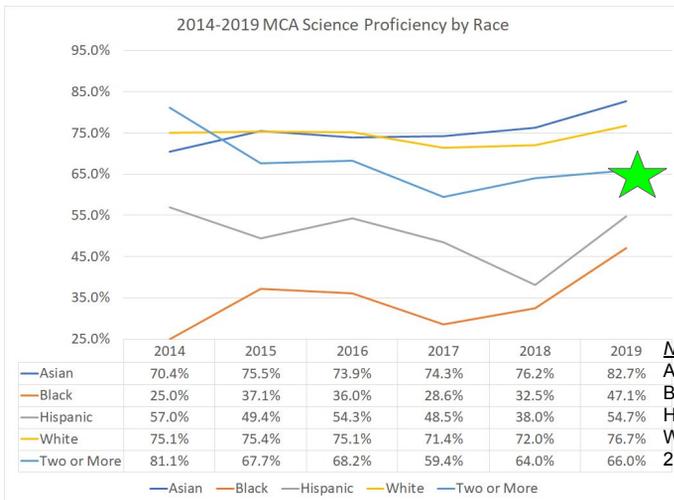


GOAL 3: Close Achievement Gaps

		Change in Proficiency from (2018) to 2019 by Subject		
GAP Goals	Reading	Math	Science	
Reduce achievement gaps for lower performing groups by increasing 5 proficiency points on the MCA	+2.9% (50.1%) to 53.0% (n=525) to n=572	+1.6% (44.4%) to 46.0% (n=516) to n=561	+10.8% (34.6%) to 50.7% (n=211) to n=219	
Reduce achievement gaps for students in free and reduced price meals category by increasing 5 proficiency points on the MCA	-.60% (47.0%) to 46.4% (n=406) to n=468	+.60% (39.8%) to 40.4% (n=392) to n=496	+9.6% (39.3%) to 42.9% (n=159) to n=184	



Evidence for GOAL 3: Close Achievement Gaps - Science MCA Science Grades 5, 8 and HS Biology



In Science, Gap Goals were met for Black or African American, Hispanic or Latino and students receiving Free and Reduced Price meals.



N Size 2019
AS = 199
BL = 124
HI = 98
WH = 1407
2+ = 96

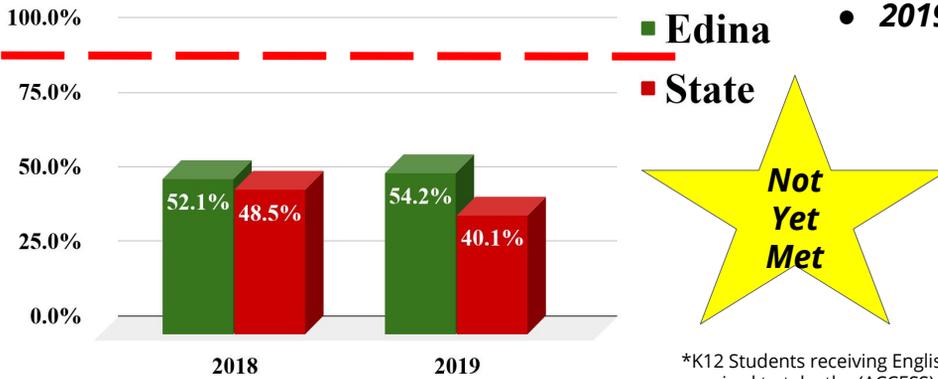
Source: MDE Secure Reports DSR Files

Evidence for GOAL 3: Progress for Multilingual English Language Learners (ELs) as Measured by ACCESS* Test

Edina Multilingual English Learners vs State in 2018 and 2019
Percent of Students Meeting Growth Targets

K-12 Students Tested:

- 2018 = 388
- 2019 = 440



*K12 Students receiving English Language Services are required to take the (ACCESS) Test which is used nationwide to determine English language proficiency.

Source: MDE MN Report Card

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Achievement and Integration (A&I)

Definition: *The purpose of the Achievement and Integration (A&I) for Minnesota program is to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in Minnesota public schools.*

Goal Statements:

- Increase racial and economic integration
- Reduce achievement disparities
- Increase access to effective and diverse teachers

Edina Public Schools

Achievement & Integration: Year 2 of 3 update

	Goal Area	Three Year Target	Goal Met
1	Third Grade - All Students Reading at Grade Level expectations	Increase Third Grade Proficiency on MCA by 8.0 points, increasing from 78.5 in 2017 to 87.0 in 2020.	Not Yet (75.5%)
2	All students are ready for career and/or postsecondary education	The percentage of Grade 12 students who meet all four college readiness benchmarks on the ACT will increase from 61% in 2016 to 70% in 2020.	Not Yet (63.0%)

GOAL 3: Close Academic Achievement Gaps Improvement Strategies

- Additional Time: What I need (WIN)/FLEX schedule
- Additional support for Reading, Writing and Math at all levels
- Success Center-Targeted Services
- College Possible
- AVID
- Bridge classes in math at EHS
- Transportation support
- Family engagement
- Professional Learning
 - Teacher Collaboration
 - Culturally Responsive Teaching
 - Standards alignment
 - Assessment design
 - Technology integration
 - English Language learning strategies
 - Coaching English for the Mainstream (Hamline)

GOAL 4: All Students Career and College Ready

Definition: *Edina strives to educate all individuals to be responsible, lifelong learners who possess the skills, knowledge, creativity, self-worth, and ethical values necessary to thrive in a rapidly changing, culturally diverse, global society.*



Goal Statements:

1. Increase percentage of students meeting ACT college readiness benchmarks (CRB) in the category called "All Four" by 2.0.
2. Increase percentage of students meeting ACT STEM Benchmark by 2.0 points.

Evidence for GOAL 4: All Students Career and College Ready

Grad Year	N	CRB % English	CRB % Math	CRB % Reading	CRB % Science	CRB % All Four	STATE CRB % All Four
2015	647	91	75	77	76	63	39
2016	645	88	75	76	72	61	39
2017	612	90	76	80	75	64	31
2018	670	86	71	76	72	61	30
2019	646	89	72	78	74	63	30

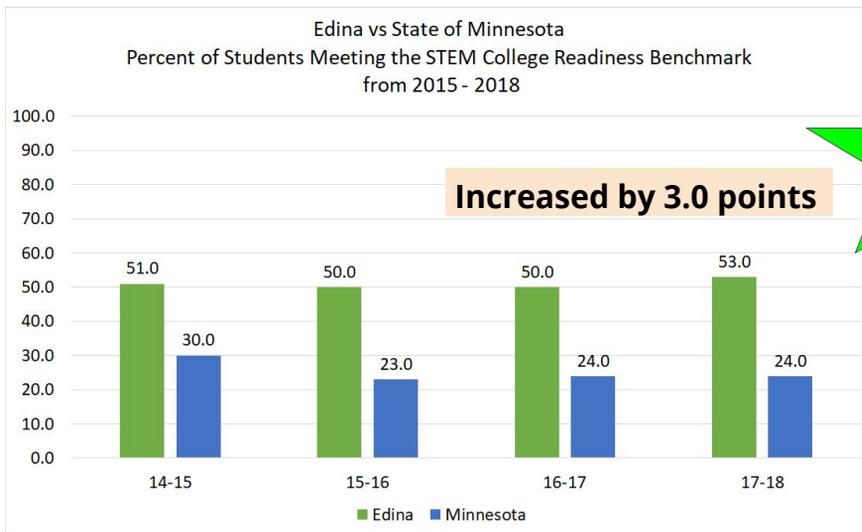
Note: CRB = College Readiness Benchmark

Goal: Increase percent of students meeting "all four" by 2.0 points.



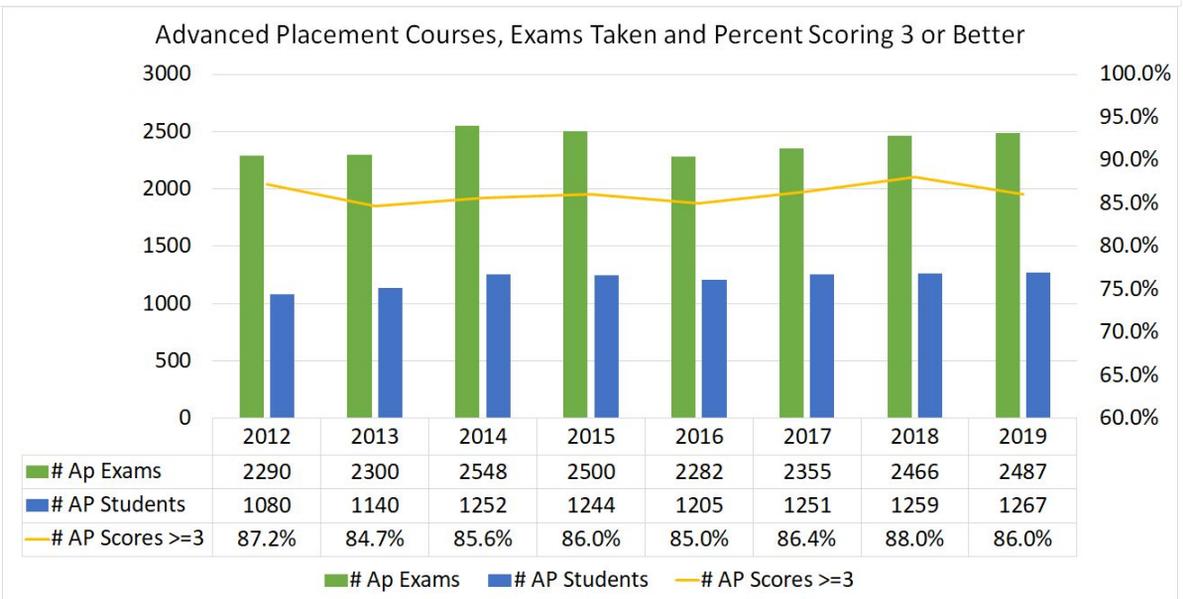
Source: ACT Summary Report 2019 - Graduate Profile

Results for GOAL 4: Increase Percent of Students Hitting STEM Benchmarks by 2.0 points



Source: ACT Summary Report 2019 - Graduate Profile

Evidence for GOAL 4: Increase # of Students Participating



GOAL 4: All Students Career and College Ready - Improvement Strategies

- Alignment to state standards and core competencies
- Ensuring all 9th grade students have a personalized 4 year course taking plan
- Increase awareness and access to Social Emotional Skill Development
- Increase access to advanced placement course offerings
- Guidance Counseling services
 - Designated College and Career Counselor
 - ACCESS Program
 - Naviance--digital planning and goal setting tool
- Partnerships
 - Higher Ed - Concurrent Enrollment
 - Alumni feedback
 - Career Speakers

GOAL 5: All Students Graduate

Definition: All students attending school in Edina will graduate from high school.

Goal statement:

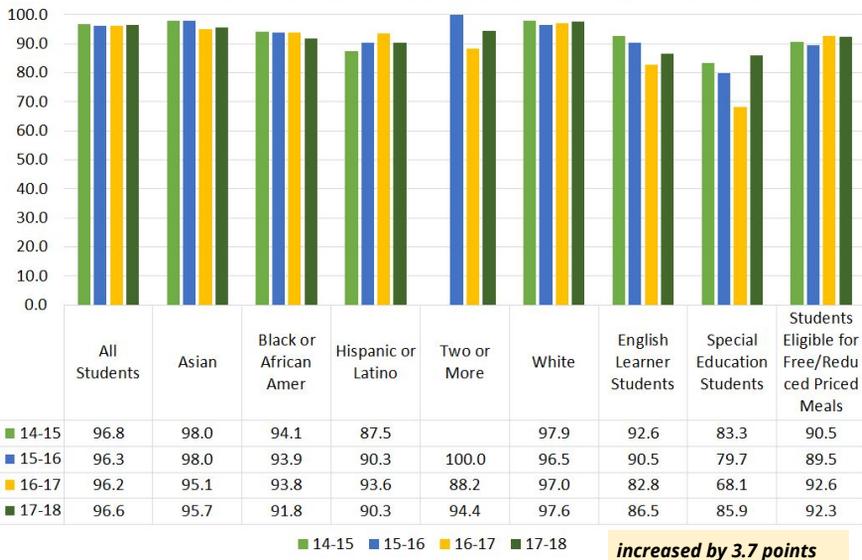
1. Increase by 3.0 points the percent of multilingual learner students who graduate.





Evidence for GOAL 5: All Students Graduate

Edina Graduation Rates 2015 - 2018 by Race/Ethnicity and Special Population



Goal: Increase Percent of Multilingual English Learners graduating by 3.0 proficiency points



NEW for 2020 - Equitable Access to Excellent Teachers

Educational equity is the condition of justice, fairness and inclusion in our systems of education so that all students have access to the opportunities to learn and develop to their fullest potentials. The pursuit of educational equity recognizes the historical conditions and barriers that have prevented opportunity and success in learning for students based on their races, incomes, and other social conditions. Eliminating those structural and institutional barriers to educational opportunities requires systemic change that allows for distribution of resources, information and other support depending on the student's situation to ensure an equitable outcome.

Equity is different from equality. Equity is a principle that is based upon justness and fairness, while equality demands everyone be treated at the same level.

The Minnesota Department of Education is leading for educational excellence and equity. Every day for every one.



Ten Minnesota Commitments to Equity

Creating equitable opportunities is dependent upon having inclusive policies and practices that represent all students, and providing each student increased access to and creating meaningful participation in high-quality learning experiences where each student realizes positive outcomes.

- Prioritize equity:** Set and communicate a vision and targets for high outcomes for all students.
- Start from within:** Focus on leadership, diversity and inclusiveness.
- Measure what matters:** Use relevant and meaningful data. Hold each other accountable for equity.
- Go local:** Engage and develop leaders at all levels. Empower community partners in the continuous improvement work.
- Follow the money:** Allocate resources to learners who need them most.
- Start early:** Invest in families and learners early on.
- Monitor equitable implementation of standards:** Improve the quality of curriculum and instruction for all students.
- Value people:** Focus on teachers and leaders. Develop the people you have. Ensure equitable access to the best teachers.
- Improve conditions for learning:** Focus on school culture, climate and social-emotional development. Connect teaching to the experiences, assets and needs of students.
- Give students options:** Empower students with high-quality options to support every learner's success.

Adapted from the Council for Chief State School Officers, Florida Department of Education and the Midwest & Plains Equity Assistance Center (MAP Center).

Value people: Focus on teachers and leaders. Develop the people you have. Ensure equitable access to the best teachers.

Value People - validates what MDE has heard clearly from Minnesota stakeholders: Focus on teachers and leaders; develop the people you have; and, ensure equitable access to the best teachers.

Equitable Access to Excellent Teachers

MDE Staffing Profile (2018-19)	% FRP *	% Experienced teachers (3+ years)	% Licensed teachers	% Teachers with advanced degrees
Edina Senior High	8.3%	98.6%	99.5%	87.3%
South View	12.6%	96.9%	100.0%	83.1%
Valley View	8.6%	97.0%	100.0%	86.6%
Concord	7.0%	95.7%	100.0%	84.8%
Cornelia	16.9%	95.5%	100.0%	90.9%
Countryside	9.2%	94.8%	100.0%	76.3%
Creek Valley	11.6%	93.0%	100.0%	86.1%
Highlands	5.0%	100.0%	100.0%	81.8%
Normandale	2.3%	97.1%	100.0%	80.0%
Edina	8.9%	97.0%	99.9%	83.8%
Statewide	36.4%	85.2%	97.1%	55.6%

Source: Edina and Statewide Totals provided by MDE via the MN Report Card

Improvement Strategies:

- University of St. Thomas Partnership “Grow our Own”
- Continue to attract, recruit and retain the best teachers

Note: *FRP = Free and Reduced Price Meals

- 18 National Board Certified Teachers (fewer than 450 in the entire State)
- 36 Licensed Non classroom staff with National Accreditations

Edina Public Schools

Thank You

Edina Public Schools



Board Meeting Date: 11/11/2019

TITLE: Recognition of Staff

TYPE: Information

Commendation of the Special Ed Team at Highlands Elementary, in an email from a parent to Principal Mahoney: "Sending this email to tell you how impressed and appreciative we are with your Special Ed team at Highlands. They have been working with our child for years, and after every single meeting we have with your team, my husband and I walk out in awe of how much support our child is getting from your team AND how good they are at what they do. They really, really do care, it's not just a job to them. Thank you to you, the SS team and EPS for all you have done for our child. S/he has made GREAT strides and there is no doubt that it is to his/her teachers over the years and the SPED team."

Commendation of JoyInn Gamble (teacher at Creek Valley Elementary), in an email from an EHS student: "I don't know if you remember me, but this is Xxx Xxx. I'm a junior in high school right now, and I had you for GT reading in 4th and 5th grade at Creek Valley. I was a pretty crazy kid, very talkative, and not always the most productive, but I remember loving your class every day. I was talking recently to another student who was in my class, about the Invisible Man about our vague memories from class, and I realized how much you've shaped my worldview and helped me grow. I hazily remember reading Elijah Buxton, learning that the history of the US is more complicated than what I may have thought. I can't exactly place why, but I feel like the information I got from that class was pretty important for my development as a person. You always told us that we'd all go on to do great things, or solve cancer or something. And while I didn't have a clear focus on my future, that kind of encouragement really resonated with me. In the past 2 years I've been struggling with identity and purpose in terms of school, and in conjunction with undiagnosed ADHD and anxiety I couldn't find a reason to work. After a lot of thinking and reading, I've finally found a reason to want to succeed. I want to change the world, and I want to help people. Whether I go into PoliSci or Sociology to try and write about injustice, or go into law and try to be a public defender, or become a teacher of some sort because I like to teach and work with others, I want to change the world for the disenfranchised and make an impact. I think the way you taught the class inspired a joy of learning and a sense of morality that I've carried throughout my life. I don't remember much from the past 2 weeks, much less my elementary school years, but I do know that your style of teaching was super impactful on me. So thank you. I doubt I properly expressed this when I was younger, but I am super appreciative of all that you did for me."

Commendation of Mary O'Keefe, Rene Baca, Kristin Bennett, and Shannon Steven (teachers at Cornelia Elementary), in a note from a parent to Principal Masica: "I just wanted to send you a quick note to let you know that, yet again, you have managed to place our children with such amazing teachers! [Child one] has never liked school better than with Ms. O'Keefe; [child two] can't say enough good things about Mr. Baca; and [child three] LOVES Mrs. Bennett. My spouse and I were so impressed by them at conferences this year. Then, to top it off, I got a call from Ms. Stevens about how focused our child is in Art. Just made my day that she takes that extra step to let parents know she cares. I mean - come on - we have it so good. Thank you for leading an environment where great teachers want to be. It means so much to us that our kids are doing well in school and want to be there."



Board Meeting Date: 10/14/2019

TITLE: Upcoming Board Meetings

TYPE: Information

BACKGROUND: Over the next several weeks, the School Board has plans to meet at the times and dates listed below, all of which are subject to change.

- Dec 2, 5:00 PM – work session
- Dec 9, 5:30 PM – work session
- Dec 16, 5:00 PM – work session
- Dec 16, 7:00 PM – regular meeting
- Jan 6, 7:00 PM – organizational meeting
- Jan 6, 7:30 PM – work session
- Jan 13, 7:00 PM – regular meeting