

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
MEETING PACKET**

April 8, 2024

Independent School District No. 624

MISSION STATEMENT

The mission of the White Bear Lake Area School District, the community at the forefront of educational excellence, honoring our legacy and courageously building the future, is to ensure each student realizes their unique talents and abilities, and makes meaningful contributions with local and global impact through a vital system distinguished by:

- *Students who design and create their own future*
- *A culture that respects diverse people and ideas*
- *Safe, nurturing and inspiring experiences*
- *Exceptional staff and families committed to student success*
- *Abundant and engaged community partners*

INDEPENDENT SCHOOL DISTRICT NO. 624
WHITE BEAR LAKE, MN 55110

To: Members of the School Board

From: Dr. Wayne Kazmierczak
Superintendent of Schools

Date: April 3, 2024

A meeting of the White Bear Lake Area School Board will be held on **Monday, April 8, 2024** at 5:30 p.m. in Room 112 at District Center, 4855 Bloom Avenue, White Bear Lake, MN. This meeting is open to the public.

AGENDA

A. PROCEDURAL ITEMS

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approve Agenda
5. Consent Agenda
 - a) Approval of Minutes
 - b) Payment of Invoices
 - c) Acceptance of Gifts
 - d) Approve Field Trips
 - e) Human Resources Items
 - f) Quarterly Investment Report

B. PUBLIC FORUM

During the Public Forum any person may address the School Board on a topic of interest or concern. Listed below are the procedures.

1. Speakers must reside in the District, be a guardian of a student(s) in the District, be a student in the District or be employed by the District. The School Board will give priority to individuals who wish to address a specific item that is on the agenda for that meeting. After this priority has been applied, any remaining openings to speak - up to the total of ten individuals - will be determined by lot.
2. Public Forum will be open for up to 30 minutes. (3 minutes per speaker, 10 minutes per topic, no more than 3 speakers per topic). Speakers are encouraged to avoid repeating comments that other speakers have made.
3. Those who wish to address the School Board must submit a written request to speak before 3:00 pm on the day of the School Board meeting. Requests must be submitted to the following email address: publiccomment@isd624.org, or by phone at 651-407-7563.

4. The School Board Chair will call speakers to the microphone and will recognize one speaker at a time. Speakers must be in person to be recognized. Only those individuals who have been recognized by the School Board Chair will be allowed to speak during the public comment period.
5. School District policy and data privacy laws preclude the School Board from publicly discussing personnel and student matters or data, including information, which, if discussed in a public meeting could violate law or policy.
6. Members of the public may not engage in conduct that materially and substantially disrupts any part of a School Board meeting, or that otherwise impedes the School Board's ability to conduct its business in an orderly and efficient fashion.
7. If a speaker violates any of the established procedures or engages in any prohibited conduct, the Board Chair will rule the speaker out of order.
8. An appropriate school district official may be assigned to contact the speaker with answers to their questions or with follow-up information.
9. A handout on the purpose of the Public Forum and the process is available at each regular School Board meeting.
10. Citizens may be asked to address the School Board on a particular subject during the discussion of that item.

C. INFORMATION ITEMS

1. Student Recognition

D. DISCUSSION ITEMS

1. Update on Sale of 2024A General Obligation School Building and Facilities Maintenance Bonds
2. Immersion Programming Study Group
3. First Reading of School Board Policies:
 - a. 403, Discipline, Suspension and Dismissal of School District Employees;
 - b. 498, Respectful Workplace;
 - c. 502, Search of Student Lockers, Desks, Personal Possessions and Student's Person;
 - d. 606.5, Library Materials;
 - e. 801, Equal Access to Facilities of Secondary Schools;
 - f. 910, Awarding of Honorary Diploma.The policies listed above will be on the May 13, 2024 agenda or subsequent agenda for a second reading.

E. OPERATIONAL ITEMS

1. Action to Award 2024A General Obligation School Building and Facilities Maintenance Bonds
2. Action on FY2022-23 Federal Single Audit

3. Action on Highway 61/8th Street/Division Ave Project
4. Action on Resolution Proposing Placement of Continuing Contract Teacher on Unrequested Leave of Absence
5. Tentative Agreement 2023-25 with the Confidential Employee Group
6. Action on School Board Policies:
 - a. 609, Religion;
 - b. 901, Community Education;
 - c. 903, Visitors to School District Property and Facilities;
 - d. 905, Advertising; and
 - e. 906, Community Notification of Predatory Offenders

F. BOARD FORUM

G. ADJOURNMENT

A. PROCEDURAL ITEMS

AGENDA ITEM: **Consent Agenda**
MEETING DATE: **April 8, 2024**
SUGGESTED DISPOSITION: **Action Items**
CONTACT PERSON(S): **Dr. Wayne Kazmierczak, Superintendent**

BACKGROUND:

The Consent Agenda is designed to expedite the handling of routine and miscellaneous official business of the School Board. The entire agenda may be adopted by the Board in one motion. The motion for adoption is not debatable and must receive unanimous approval. By request of an individual Board member, an item can be removed from the Consent Agenda and placed upon the regular agenda for consideration and action.

Consent Agenda

- a) Approval of Minutes
- b) Payment of Invoices
- c) Acceptance of Gifts
- d) Field Trip Request(s)
- e) Human Resources Items
- f) Quarterly Investment Report

RECOMMENDED ACTION:

BE IT RESOLVED by the School Board of Independent School District No. 624 that Consent Agenda items, A-5a through A-5f, be approved as written, and a copy of the agenda items is attached to the minutes.

AGENDA ITEM: **School Board Minutes**
MEETING DATE: **April 8, 2024**
SUGGESTED DISPOSITION: **Action Item**
CONTACT PERSON(S): **Scott Arcand, School Board Clerk**

BACKGROUND:

The School Board minutes from last month's meeting are being presented for approval by the School Board.

RECOMMENDED ACTION:

Approve minutes.

**INDEPENDENT SCHOOL DISTRICT NO. 624
WHITE BEAR LAKE, MN 55110**

A meeting of the White Bear Lake Area School Board was held on **Monday, March 4, 2024** at 5:30 p.m. in Room 112 at District Center, 4855 Bloom Avenue, White Bear Lake, MN. This meeting was open to the public and a recording is posted on the website.

AGENDA

A. PROCEDURAL ITEMS

1. Chair Ellison called the meeting to order at 5:31 p.m.
2. Roll Call - Present: Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand.
Absent: Beloyed.
Ex-Officio: Dr. Wayne Kazmierczak.
3. Pledge of Allegiance.
4. Thompson moved and Daniels seconded to approve the agenda as presented.
Voice vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.
5. Arcand moved and Thompson seconded to approve the consent agenda consisting of:
 - a) Minutes for Board meetings on February 12, 2024, and February 26, 2024;
 - b) Invoices based upon a random sample, all of which met the standards and guidelines as set by the School Board;
 - c) Resolution regarding acceptance of gifts with thank you letters directed to the donors;
 - d) Field trips;
 - e) Resolution regarding personnel items to include:
 - RESIGNATION/TERMINATION/NON-RENEWAL – CLASSIFIED STAFF
JODI FANGEL – Paraeducator - Central Middle School
Employed by District 624 since 09/04/2018
Effective Date: 02/23/2024
KIMBERLY ROOT – Program Assistant - Matoska International
Employed by District 624 since 09/12/2023
Effective Date: 02/22/2024
KIMBERLY ROOT – Lunchroom Playground Supervisor - Matoska International
Employed by District 624 since 09/12/2023
Effective Date: 02/22/2024
 - RESIGNATION/TERMINATION/NON-RENEWAL – CERTIFIED STAFF
GRACE BROWN - Spanish Teacher - Lakeaires Elementary
Employed by District 624 since 08/20/2018
Effective Date: 06/07/2024
LEAH ERICKSON - 5th Grade Teacher - Lincoln Elementary
Employed by District 624 since 05/22/2012
Effective Date: 06/07/2024
EMILY GALLATIN - 3rd Grade Teacher - Otter Lake Elementary
Employed by District 624 since 08/25/2005
Effective Date: 06/07/2024
JESSICA MEUWISSEN - Music Teacher - Otter Lake & Lakeaires Elementary
Employed by District 624 since 08/21/2017
Effective Date: 06/07/2024

- RESIGNATION/TERMINATION/NON-RENEWAL – NON-AFFILIATED STAFF
MICHAEL TURITTO – Director of Transportation - District Wide
 Employed by District 624 since 06/15/2015
 Effective Date: 02/23/2024
 - EXTRA ASSIGNMENT – CERTIFIED STAFF
JILL BRISTOW – .2 FTE School Counselor - Central Middle School
 MA + 60 step 13 \$2,599.06
 Effective Date: 02/05/2024 through 03/08/2024
CALLI MOREAU – .2 FTE School Counselor - Central Middle School
 MA + 15, step 11 \$2,120.47
 Effective Date: 02/05/2024 through 03/08/2024
 - CHANGE IN ASSIGNMENT – CLASSIFIED STAFF
MARK BECKERS – Bus Driver - Bus Garage
 From 7 hrs. To 8 hrs.
 Effective Date: 02/15/2024
 - TEMPORARY CHANGE IN ASSIGNMENT – CLASSIFIED STAFF
LAURA LEDER – NS Assistant - WBLAHS - South Campus
 Temporary increase in hours
 From 18.75 hours per wk. to 22.5 hours per wk.
 Effective Date: 10/09/2023 to 06/06/2024
KYLE MARSH – ELL Assistant - WBLAHS - North Campus
 Temporary increase in hours
 From 24 hours per wk. to 35 hours per wk.
 Effective Date: 01/29/2024 to 06/06/2024
 - FULL-TIME LEAVE OF ABSENCE – CLASSIFIED STAFF
EMILY KRONSCHNABLE - Paraeducator - WBLAHS - North Campus
 Employed by District 624 since 10/31/2022
 Effective Date: 09/04/2023 through 06/06/2024
 - NEW PERSONNEL – CLASSIFIED STAFF
TANYA BARRETT – Bus Driver - Bus Garage
 \$21.45 per hr. 30 hrs. per wk.
 Effective Date: 03/18/2024
ANA MONTANEZ CERDA – ELL Assistant - WBLAHS - South Campus
 \$20.82 per hr. 30 hrs. per wk.
 Effective Date: 02/20/2024
MISTURA TIAMIYU – OST Program Assistant - Birch Lake Elementary
 \$18.50 per hr., 14.99 hrs. per wk.
 Effective Date: 03/04/2024
 - LONG TERM SUBSTITUTE - CERTIFIED STAFF
MATTHEW SANDERS – Special Education Teacher - Willow Lane Elementary
 1.0 FTE BA Step 1 \$5,258.56
 Effective Date: 02/12/2024 - 03/08/2024
ANNE STEINBERG – Kindergarten Teacher - Otter Lake Elementary
 1.0 FTE BA Step 1 \$7,695.46
 Effective Date: 04/29/2024 - 06/07/2024
- Roll call vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***

B. PUBLIC FORUM

C. INFORMATION ITEMS

1. Student Recognition - Students in cheerleading, gymnastics, band, choir, and orchestra were recognized and congratulated by Dr. Kazmierczak for participating in state and national competitions and events.
2. Superintendent's Report - Dr. Kazmierczak spoke about Kindergarten Registration. He also gave information about the Community Services Catalog and upcoming sporting events.
3. American Indian Parent Advisory Committee Resolution of Concurrence or Nonconcurrence - Brenton Shavers, Director of Educational Equity and Achievement, Vincent Patton, American Indian Education Program Coordinator, and Dennis Olson, parent representative from AIPAC discussed the resolution and the AIPAC's vote result.

D. DISCUSSION ITEMS

1. Naming of White Bear Lake Area High School Gymnasium - Tim Wald, Assistant Superintendent for Finance and Operations, presented a recommendation on the name of the White Bear Lake Area High School gymnasium.

Operational Item E-1, Naming of White Bear Lake Area High School Gymnasium was moved to immediately follow the discussion. Thompson moved and Arcand seconded to approve the action on the Naming of White Bear Lake Area High School Gymnasium to "Galvin Court." ***Voice vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***

2. First Reading of School Board Policies: a. 606.5, Library Materials; b. 609, Religion; c. 901, Community Education; d. 903, Visitors to School District Property and Facilities; e. 905, Advertising; and f. 906, Community Notification of Predatory Offenders. The policies listed above will be on the April 8, 2024 or subsequent agenda for a second reading.

E. OPERATIONAL ITEMS

2. Streiff Oji moved and Newmaster seconded to approve the action on Acceptance of Glasrud Grants. ***Roll call vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***
3. Thompson moved and Daniels seconded to approve the action on Bids for Vadnais Heights Elementary Partial Roof Replacement in the amount of \$633,317.00. ***Roll call vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***
4. Thompson moved and Streiff Oji seconded to approve the action on Bids for Sunrise Park Middle School Renovation Technology Package in the amount of \$618,543.75. ***Roll call vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***
5. Thompson moved and Daniels seconded to approve the action on School Board policies a. 408, Subpoena of a School District Employee; b. 409, Employee Publications, Instructional Materials, Inventions and Creations; c. 410, Family and Medical Leave Act and District Leaves of Absence Policy; d. 430, Employee/Visitor ID Badge; and e. 904, Distribution of Materials on School

District Property by Nonschool Persons. ***Voice vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***

F. BOARD FORUM

G. ADJOURNMENT - Arcand moved and Daniels seconded to adjourn the meeting at 6:33 p.m. ***Voice vote: Ayes, Daniels, Ellison, Newmaster, Streiff Oji, Thompson, Arcand. Nays, none. Motion carried.***

Submitted by: Scott Arcand, clerk

INDEPENDENT SCHOOL DISTRICT NO. 624
WHITE BEAR LAKE, MN 55110

A work session of the White Bear Lake Area School Board was held on **Tuesday, March 26, 2024** at 5:30 p.m. in Room 112 at District Center, 4855 Bloom Avenue, White Bear Lake, MN. This meeting was open to the public and a recording is posted on the website.

AGENDA

A. PROCEDURAL ITEMS

1. Call to Order - Chair Ellison called the meeting to order at 5:30 p.m.
2. Roll Call - Present: Ellison, Streiff Oji, Thompson, Arcand, Daniels. Absent: Beloyed, Newmaster.

B. DISCUSSION ITEMS

1. Presentation of Presale Report Related to Upcoming Issuance of Facilities Maintenance Bonds, Series 2024A - At the August 14, 2023 School Board meeting the Board approved the resolution of intent to “Issue General Obligation School Building and Facilities Maintenance Bonds, Series 2024A, in the maximum aggregate principal amount of \$42,835,000.” Shelby McQuay, Senior Municipal Advisor and Managing Director at Ehlers Public Finance Advisors, presented the presale report for the upcoming sale.
2. Teaching and Learning Update: Instructional Leadership and Literacy - Cynthia Mueller, Principal on Special Assignment and District Literacy Specialist, and Matt Menier, Principal of Willow Lane Elementary provided an update on instructional leadership and literacy.
3. FY 2024-25 Budget Adjustments - At the February 12, 2024 School Board meeting, the Board approved the revised FY 2023-24 budget and previewed the projected FY 2024-25 budget. Tonight, Tim Wald and Andi Johnson presented the proposed FY 2024-25 budget adjustments that will be implemented as we plan for the 2024-25 school year.

C. OPERATIONAL ITEMS

1. Daniels moved and Streiff Oji seconded to approve the action on FY 2024-25 Budget Adjustments. ***Roll call vote: Ayes, Ellison, Streiff Oji, Thompson, Arcand, Daniels. Nays, none. Motion carried.***
2. Thompson moved and Daniels seconded to approve the FY 25 Long-Term Facilities Maintenance Ten Year Plan in accordance with Minnesota Statutes 2022, section 123B.595. ***Roll call vote: Ayes, Ellison, Streiff Oji, Thompson, Arcand, Daniels. Nays, none. Motion carried.***

- D. ADJOURNMENT** - Arcand moved and Daniels seconded to adjourn the meeting at 6:34 p.m. ***Voice vote: Ayes, Ellison, Streiff Oji, Thompson, Arcand, Daniels. Nays, none. Motion carried.***

AGENDA ITEM: **Monthly Check Registers**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Action Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent of Finance and Operations;**
Andi Johnson, Director of Finance

BACKGROUND:

Enclosed in this packet are the monthly check registers for the previous period.

RECOMMENDED ACTION:

Administration recommends that the Board approve the payments itemized in the check registers.

White Bear Lake Area Schools

Electronic Transfers - March 2024

		3/15/2024	3/29/20234
Direct Deposit	900700479 - 900702165	2,475,737.36	
Direct Deposit	900702166 - 900703711		2,460,196.09

Check Number	Vendor	Amount	Check Date	Check Type
133506	CENTER FOR RESPONSIVE SCHOOLS	(\$859.00)	3/20/2024	V
138481	BADWOLF ADVENTURE STUDIOS	(\$100.00)	3/13/2024	V
138723	GENDER INCLUSIVE SCHOOLS LLC	(\$3,200.00)	3/18/2024	V
139226	ARTHUR J GALLAGHER & CO	(\$448.00)	3/26/2024	V
139470	LOVE, LISA	\$2,000.00	3/1/2024	R
139470	LOVE, LISA	(\$2,000.00)	3/1/2024	V
139471	CURTIS LAW	\$2,000.00	3/1/2024	R
139472	GREATER TWIN CITIES UNITED WAY	\$15.00	3/5/2024	R
139473	IUOE LOCAL 70	\$1,449.00	3/5/2024	R
139474	MINNESOTA TEAMSTERS NO. 320	\$521.00	3/5/2024	R
139475	SCHOOL SERVICE EMPLOYEES	\$0.00	3/5/2024	C
139476	SCHOOL SERVICE EMPLOYEES	\$7,793.05	3/5/2024	R
139477	WBLA EDUCATIONAL FOUNDATION	\$490.29	3/5/2024	R
139478	GURSTEL CHARGO ATTORNEYS AT LAW	\$364.79	3/5/2024	R
139479	MESSERLI & KRAMER PA	\$656.44	3/5/2024	R
139480	SCHWEIGERT, KLEMIN & MCBRIDE, P.C.	\$259.79	3/5/2024	R
139481	350 DEGREES BAKERY	\$300.00	3/6/2024	R
139482	ALEMAN, MICAELA	\$7.00	3/6/2024	R
139483	ALL STRINGS ATTACHED	\$1,063.79	3/6/2024	R
139484	ALLIED OIL & TIRE COMPANY	\$997.35	3/6/2024	R
139485	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139486	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139487	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139488	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139489	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139490	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139491	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139492	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139493	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139494	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139495	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139496	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139497	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139498	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139499	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139500	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139501	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139502	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139503	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139504	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139505	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139506	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139507	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139508	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C
139509	AMAZON CAPITAL SERVICES	\$0.00	3/6/2024	C

139510 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139511 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139512 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139513 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139514 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139515 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139516 AMAZON CAPITAL SERVICES	\$0.00	3/6/2024 C
139517 AMAZON CAPITAL SERVICES	\$15,610.64	3/6/2024 R
139518 ASSOC OF RECOVERY SCHOOLS	\$300.00	3/6/2024 R
139519 AVANT GARB FASHIONS, INC	\$200.00	3/6/2024 R
139520 BADWOLF ADVENTURE STUDIOS	\$840.00	3/6/2024 R
139521 BAILEY POTTERY EQUIPMENT CORP	\$2,490.50	3/6/2024 R
139522 BOWMAN, DON	\$150.00	3/6/2024 R
139523 BRIGHTSTAR CARE OF ST PAUL	\$4,320.00	3/6/2024 R
139524 BSN SPORTS, LLC	\$2,683.77	3/6/2024 R
139525 THE CAMBRIAN GROUP	\$12,500.00	3/6/2024 R
139526 CINTAS CORP	\$378.75	3/6/2024 R
139527 COMPASS MINERALS	\$2,435.70	3/6/2024 R
139528 CONTINENTAL RESEARCH CORP	\$402.96	3/6/2024 R
139529 CUMMINS SALES AND SERVICE	\$36.21	3/6/2024 R
139530 DEMCO INC	\$120.12	3/6/2024 R
139531 DILLON, ROBERT	\$2,400.00	3/6/2024 R
139532 DOUGLAS, SANDRA L.	\$675.00	3/6/2024 R
139533 DEFINITIVE TECHNOLOGY SOLUTIONS	\$18,129.88	3/6/2024 R
139534 EARL F ANDERSEN INC	\$280.25	3/6/2024 R
139535 EASTVIEW HIGH SCHOOL	\$151.00	3/6/2024 R
139536 ECKROTH MUSIC	\$8,292.16	3/6/2024 R
139537 EVANS, DANIEL M.	\$95.00	3/6/2024 R
139538 FAULKEN, KEITH	\$84.00	3/6/2024 R
139539 FINISHING TRADES INST OF THE UPPER MIDWEST	\$2,200.00	3/6/2024 R
139540 FOREST LAKE HIGH SCHOOL SPEECH	\$84.00	3/6/2024 R
139541 FRONTRUNNER SCREEN PRINTING	\$390.50	3/6/2024 R
139542 GANYAW, SAMUEL M.	\$162.00	3/6/2024 R
139543 GEORGAKOPOULOS, TESS	\$90.00	3/6/2024 R
139544 GEPHART TRUCKING	\$7,575.00	3/6/2024 R
139545 GOPHER	\$468.05	3/6/2024 R
139546 GUERIN, KERRY	\$84.00	3/6/2024 R
139547 HAGEN, TAYLOR	\$120.00	3/6/2024 R
139548 HANDLIN, BEATRICE R.	\$170.00	3/6/2024 R
139549 HANSON, GENO	\$66.00	3/6/2024 R
139550 HAY CREEK ENTERTAINMENT	\$2,132.32	3/6/2024 R
139551 HEANEY, A EMILY	\$700.00	3/6/2024 R
139552 HISDAHL INC	\$784.50	3/6/2024 R
139553 HOEFER, MELINDA S.	\$294.76	3/6/2024 R
139554 HOULE, THOMAS A.	\$84.00	3/6/2024 R
139555 HUGO EQUIPMENT CO	\$6.99	3/6/2024 R
139556 IDEAL ENERGIES SOLAR LEASING LLC	\$0.00	3/6/2024 C

139557 IDEAL ENERGIES SOLAR LEASING LLC	\$10,645.86	3/6/2024 R
139558 INNOVATIVE OFFICE SOLUTIONS	\$985.45	3/6/2024 R
139559 INTERMIX BEVERAGE	\$325.76	3/6/2024 R
139560 IXL LEARNING	\$110.00	3/6/2024 R
139561 JOCELYN, GAVIN	\$160.00	3/6/2024 R
139562 JOHNSON, KEITH	\$186.00	3/6/2024 R
139563 JW PEPPER & SON INC	\$0.00	3/6/2024 C
139564 JW PEPPER & SON INC	\$369.97	3/6/2024 R
139565 K12 FUTURE COLLABORATIVE	\$1,250.00	3/6/2024 R
139566 KEYSTONE INTERPRETING SOLUTIONS	\$1,772.50	3/6/2024 R
139567 KIDCREATE STUDIO	\$1,844.00	3/6/2024 R
139568 LAKESHORE LEARNING MATERIALS	\$264.05	3/6/2024 R
139569 LEDER, JARROD D.	\$265.50	3/6/2024 R
139570 LEE, ISABELLA G.	\$60.00	3/6/2024 R
139571 LIVINGSTON, TYLER	\$84.00	3/6/2024 R
139572 LONETTI, KELLY	\$16.00	3/6/2024 R
139573 MACKIN EDUCATIONAL RESOURCES	\$693.53	3/6/2024 R
139574 MALLOY/MONTAGUE/KARNOWSKI & CO	\$7,871.00	3/6/2024 R
139575 MARCO TECHNOLOGIES LLC	\$334.86	3/6/2024 R
139576 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	\$618.00	3/6/2024 R
139577 MATCO TOOLS	\$1,081.87	3/6/2024 R
139578 MCBRIDE, STACIE R.	\$287.07	3/6/2024 R
139579 MCGOWAN, TIM	\$84.00	3/6/2024 R
139580 MELLEN, MAEVE	\$1,300.00	3/6/2024 R
139581 MERTEN, CRAIG	\$181.69	3/6/2024 R
139582 METRO MEALS ON WHEELS INC	\$5,493.75	3/6/2024 R
139583 MIDWEST BUS PARTS INC	\$62.16	3/6/2024 R
139584 MN SECRETARY OF STATE - NOTARY	\$120.00	3/6/2024 R
139585 MN SOCIETY OF CPAS	\$365.00	3/6/2024 R
139586 MN SWORD PLAY	\$630.00	3/6/2024 R
139587 MN ZOO	\$440.00	3/6/2024 R
139588 MSP COMMUNICATIONS	\$1,375.00	3/6/2024 R
139589 NAPA GENUINE AUTO PARTS	\$251.28	3/6/2024 R
139590 NCS PEARSON INC	\$30.90	3/6/2024 R
139591 NIKOLIC, CONNOR	\$95.00	3/6/2024 R
139592 NORTH CENTRAL TRUCK EQUIPMENT	\$8,403.43	3/6/2024 R
139593 NORTH CENTRAL INTERNATIONAL, LLC	\$137.45	3/6/2024 R
139594 O'REILLY AUTOMOTIVE INC	\$174.91	3/6/2024 R
139595 OXYGEN SERVICE COMPANY INC	\$34.27	3/6/2024 R
139596 PATIENT TOOLS INC	\$235.00	3/6/2024 R
139597 PAYDHEALTH	\$7,088.64	3/6/2024 R
139598 PEASE, STEVEN	\$103.00	3/6/2024 R
139599 PETERSEN, BILL	\$169.00	3/6/2024 R
139600 PETRIK, JESSICA S.	\$170.00	3/6/2024 R
139601 WALSER POLAR CHEVROLET	\$419.01	3/6/2024 R
139602 POMP'S TIRE SERVICE	\$196.00	3/6/2024 R
139603 PRESS PUBLICATIONS	\$608.16	3/6/2024 R

139604 R & R SPECIALTIES INC	\$80.00	3/6/2024 R
139605 RADAR CONSULTING LLC	\$5,000.00	3/6/2024 R
139606 REAGAN, JOHN	\$161.00	3/6/2024 R
139607 REPUBLIC SERVICES #899	\$16,182.05	3/6/2024 R
139608 RIVERSIDE COMMUNITY CARE	\$600.00	3/6/2024 R
139609 SCHOLASTIC BOOK FAIRS	\$1,897.06	3/6/2024 R
139610 SEVERSON, LAUREL	\$100.00	3/6/2024 R
139611 SKOW, KAREN L.	\$495.00	3/6/2024 R
139612 SMITLEY, SHARON L.	\$125.00	3/6/2024 R
139613 SNOW, MICHAEL R.	\$66.00	3/6/2024 R
139614 SOLIANT HEALTH, LLC	\$2,700.00	3/6/2024 R
139615 SPARKPATH	\$150.00	3/6/2024 R
139616 STREAMLINE DESIGN INC	\$30.00	3/6/2024 R
139617 STUMPF, DANIEL	\$177.00	3/6/2024 R
139618 TAMARACK NATURE CENTER	\$313.50	3/6/2024 R
139619 TAMAYO MONTOYA, RICHARD	\$700.00	3/6/2024 R
139620 TEACHERS ON CALL	\$0.00	3/6/2024 C
139621 TEACHERS ON CALL	\$37,330.29	3/6/2024 R
139622 TGA OF EASTERN TWIN CITIES	\$2,160.00	3/6/2024 R
139623 THE FINDING HUMAN INSTITUTE	\$11,699.00	3/6/2024 R
139624 TRADE PRESS INC	\$2,074.20	3/6/2024 R
139625 TWIN CITIES TRANSPORT & RECOVERY INC	\$500.00	3/6/2024 R
139626 VANG, STEPHANIE	\$1,979.00	3/6/2024 R
139627 VOIT, JORDAN	\$84.00	3/6/2024 R
139628 WHITE BEAR LAWN & SNOW	\$11,830.00	3/6/2024 R
139629 YANEZ, BEN	\$97.00	3/6/2024 R
139630 YMCA OF THE GREATER TWIN CITIES	\$68,406.15	3/6/2024 R
139631 ZABADAL, GEORGE J.	\$169.00	3/6/2024 R
139632 ZAHL PETROLEUM MAINTENANCE CO	\$335.00	3/6/2024 R
139633 A-1 HYDRAULIC SALES & SERVICE INC	\$170.50	3/13/2024 R
139634 AGPARTS WORLDWIDE INC	\$134.85	3/13/2024 R
139635 ALL STRINGS ATTACHED	\$416.00	3/13/2024 R
139636 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139637 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139638 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139639 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139640 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139641 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139642 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139643 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139644 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139645 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139646 AMAZON CAPITAL SERVICES	\$12,523.62	3/13/2024 R
139647 ARVIG	\$1,972.20	3/13/2024 R
139648 AWAKENED DANCE	\$200.00	3/13/2024 R
139649 BEVSO	\$0.00	3/13/2024 C
139650 BEVSO	\$24,460.39	3/13/2024 R

139651 THE BOELTER COMPANIES INC	\$2,740.00	3/13/2024 R
139652 BRIGHTSTAR CARE OF ST PAUL	\$2,880.00	3/13/2024 R
139653 BSN SPORTS, LLC	\$114.46	3/13/2024 R
139654 CDW GOVERNMENT INC	\$4,880.00	3/13/2024 R
139655 CINTAS CORP	\$146.40	3/13/2024 R
139656 COGENT COMMUNICATIONS	\$1,845.00	3/13/2024 R
139657 CONSCIOUS DISCIPLINE	\$999.00	3/13/2024 R
139658 CUB FOODS OF WHITE BEAR TWSHP	\$129.82	3/13/2024 R
139659 CUMMINGS MOBILITY CONVERSIONS	\$684.55	3/13/2024 R
139660 DAHL, MARY H.	\$630.00	3/13/2024 R
139661 DALCO CORPORATION	\$33.04	3/13/2024 R
139662 DARK KNIGHT SOLUTIONS	\$900.00	3/13/2024 R
139663 DEFINITIVE TECHNOLOGY SOLUTIONS	\$10,323.00	3/13/2024 R
139664 ECKROTH MUSIC	\$682.75	3/13/2024 R
139665 EDUPOINT EDUCATIONAL SYSTEMS	\$15,695.00	3/13/2024 R
139666 EHLERS	\$110.00	3/13/2024 R
139667 EMI AUDIO	\$496.99	3/13/2024 R
139668 FESTIVAL FOODS-KNOWLAN'S	\$1,961.37	3/13/2024 R
139669 FOREST LAKE HIGH SCHOOL	\$392.00	3/13/2024 R
139670 GREATAMERICA FINANCIAL SERVICES	\$349.85	3/13/2024 R
139671 GROTH MUSIC CO	\$81.01	3/13/2024 R
139672 HAAS MUSICAL INSTRUMENT REPAIR	\$68.60	3/13/2024 R
139673 HALO TRANSPORTATION	\$29,842.00	3/13/2024 R
139674 HANDLIN, BEATRICE R.	\$85.00	3/13/2024 R
139675 HOBART SERVICE	\$489.73	3/13/2024 R
139676 HUGO FEED MILL & HARDWARE	\$11.14	3/13/2024 R
139677 IFD	\$0.00	3/13/2024 C
139678 IFD	\$0.00	3/13/2024 C
139679 IFD	\$0.00	3/13/2024 C
139680 IFD	\$0.00	3/13/2024 C
139681 IFD	\$0.00	3/13/2024 C
139682 IFD	\$212,030.33	3/13/2024 R
139683 IGBAVBOA, URULE	\$64.00	3/13/2024 R
139684 ISTATE TRUCK CENTER	\$434.84	3/13/2024 R
139685 JON FILA CONSULTING INC	\$1,000.00	3/13/2024 R
139686 JW PEPPER & SON INC	\$82.89	3/13/2024 R
139687 KATH FUEL OIL SERVICE CO	\$19,601.44	3/13/2024 R
139688 KENNEDY & GRAVEN CHARTERED	\$500.00	3/13/2024 R
139689 KEYSTONE INTERPRETING SOLUTIONS	\$3,258.50	3/13/2024 R
139690 LAKEVILLE NORTH SPEECH BOOSTERS	\$73.00	3/13/2024 R
139691 LANGUAGE LINE SERVICES	\$973.87	3/13/2024 R
139692 MARCO TECHNOLOGIES LLC	\$98.04	3/13/2024 R
139693 MCCOMAS, NATALIE	\$120.00	3/13/2024 R
139694 MN COMMUNITY EDUC ASSOC (MCEA)	\$99.00	3/13/2024 R
139695 MIDWEST BUS PARTS INC	\$139.32	3/13/2024 R
139696 MN DEBATE TEACHERS ASSOC (MDTA)	\$130.00	3/13/2024 R
139697 MUD HOLE CUSTOM TACKLE	\$2,143.20	3/13/2024 R

139698 NAMI-MN	\$200.00	3/13/2024 R
139699 NASP INC	\$1,003.00	3/13/2024 R
139700 NORTH CENTRAL TRUCK EQUIPMENT	\$946.70	3/13/2024 R
139701 NORTH CENTRAL INTERNATIONAL, LLC	\$301.28	3/13/2024 R
139702 NORTH COUNTRY AUTO BODY, INC	\$83.67	3/13/2024 R
139703 O'REILLY AUTOMOTIVE INC	\$318.58	3/13/2024 R
139704 ODP BUSINESS SOLUTIONS, LLC	\$41.37	3/13/2024 R
139705 OKEY, KAY	\$150.00	3/13/2024 R
139706 OLSON MADDAUS, KIRSTEN G.	\$36.00	3/13/2024 R
139707 OXYGEN SERVICE COMPANY INC	\$16.24	3/13/2024 R
139708 PAN-O-GOLD	\$6,162.00	3/13/2024 R
139709 PARISIEN, LORI	\$325.00	3/13/2024 R
139710 PETERSON-SCHURKE, CHERYL E.	\$280.00	3/13/2024 R
139711 WALSER POLAR CHEVROLET	\$194.59	3/13/2024 R
139712 R & R SPECIALTIES INC	\$40.00	3/13/2024 R
139713 RYDIN	\$1,323.57	3/13/2024 R
139714 SCHMITT MUSIC COMPANY	\$144.00	3/13/2024 R
139715 SCHOOL HEALTH CORPORATION	\$433.36	3/13/2024 R
139716 SCIENCE MUSEUM OF MINNESOTA	\$108.00	3/13/2024 R
139717 SHAKOPEE HIGH SCHOOL	\$28.00	3/13/2024 R
139718 SKOW, KAREN L.	\$396.00	3/13/2024 R
139719 SCHOOL NUTRITION ASSOC (SNA)	\$1,261.50	3/13/2024 R
139720 SOLIANT HEALTH, LLC	\$2,175.00	3/13/2024 R
139721 SOURCEWELL	\$1,137.50	3/13/2024 R
139722 SQUIRES, WALDSPURGER & MACE, PA	\$3,911.00	3/13/2024 R
139723 ST ANTHONY VILLAGE HIGH SCHOOL	\$63.00	3/13/2024 R
139724 STAPLES	\$0.00	3/13/2024 C
139725 STAPLES	\$672.52	3/13/2024 R
139726 T-MOBILE	\$3,880.00	3/13/2024 R
139727 TAMARACK NATURE CENTER	\$354.00	3/13/2024 R
139728 TEACHERS' CURRICULUM INSTITUTE	\$15,968.00	3/13/2024 R
139729 TRADE PRESS INC	\$269.00	3/13/2024 R
139730 TRAFERA LLC	\$4,189.00	3/13/2024 R
139731 TRI-STATE BOBCAT	\$74.24	3/13/2024 R
139732 TRIMARK MARLINN LLC	\$204.00	3/13/2024 R
139733 TRIO SUPPLY COMPANY	\$0.00	3/13/2024 C
139734 TRIO SUPPLY COMPANY	\$0.00	3/13/2024 C
139735 TRIO SUPPLY COMPANY	\$13,321.57	3/13/2024 R
139736 TWIN CITIES DOTS AND POP, LLC	\$825.60	3/13/2024 R
139737 VEND-UCATION LLC	\$483.79	3/13/2024 R
139738 VOSS, KAREN D.	\$2,403.48	3/13/2024 R
139739 WARD'S SCIENCE	\$118.96	3/13/2024 R
139740 WHITE BEAR CENTER FOR THE ARTS	\$6,375.00	3/13/2024 R
139741 WEVIDEO INC	\$680.77	3/13/2024 R
139742 WOODPECKERS CRAFTS	\$65.49	3/13/2024 R
139743 WPS	\$73.70	3/13/2024 R
139744 YMCA CAMP ST. CROIX	\$6,636.45	3/13/2024 R

139745 YOUNG AMERICANS SCHL OF SELF DEFENSE,INC	\$273.00	3/13/2024 R
139746 ZAYO GROUP LLC	\$7,588.15	3/13/2024 R
139747 BADWOLF ADVENTURE STUDIOS	\$100.00	3/13/2024 R
139748 AMAZON CAPITAL SERVICES	\$0.00	3/13/2024 C
139749 AMAZON CAPITAL SERVICES	\$2,654.82	3/13/2024 R
139750 ARAMARK UNIFORM SERVICES	\$0.00	3/13/2024 C
139751 ARAMARK UNIFORM SERVICES	\$629.03	3/13/2024 R
139752 ARROW LIFT ACCESSIBILITY	\$55,190.82	3/13/2024 R
139753 ATLAS TOYOTA MATERIAL HANDLING	\$37,990.04	3/13/2024 R
139754 BSN SPORTS, LLC	\$5,000.00	3/13/2024 R
139755 CAPITAL ONE TRADE CREDIT	\$0.00	3/13/2024 C
139756 CAPITAL ONE TRADE CREDIT	\$143.01	3/13/2024 R
139757 CITY OF WHITE BEAR LAKE	\$4,018.42	3/13/2024 R
139758 CONSTRUCTION SYSTEMS, INC	\$5,133.64	3/13/2024 R
139759 CONTINENTAL RESEARCH CORP	\$1,269.05	3/13/2024 R
139760 CUMMINS SALES AND SERVICE	\$721.20	3/13/2024 R
139761 DALCO CORPORATION	\$0.00	3/13/2024 C
139762 DALCO CORPORATION	\$0.00	3/13/2024 C
139763 DALCO CORPORATION	\$0.00	3/13/2024 C
139764 DALCO CORPORATION	\$0.00	3/13/2024 C
139765 DALCO CORPORATION	\$20,056.49	3/13/2024 R
139766 DEMCO INC	\$768.06	3/13/2024 R
139767 DOOR SERVICE COMPANY	\$10,536.00	3/13/2024 R
139768 EAGLE BROOK CHURCH	\$11,257.37	3/13/2024 R
139769 EBERT INC	\$83,003.48	3/13/2024 R
139770 FLICEK WELDING LLC	\$7,170.00	3/13/2024 R
139771 GRAINGER	\$1,128.89	3/13/2024 R
139772 HERC-U-LIFT	\$4.50	3/13/2024 R
139773 JAYTECH INC	\$181.42	3/13/2024 R
139774 JW PEPPER & SON INC	\$1,500.00	3/13/2024 R
139775 KFI ENGINEERS	\$7,209.74	3/13/2024 R
139776 KRAFT MECHANICAL LLC	\$0.00	3/13/2024 C
139777 KRAFT MECHANICAL LLC	\$8,770.12	3/13/2024 R
139778 KRAUS ANDERSON CONSTRUCTION CO	\$158,724.62	3/13/2024 R
139779 KULLY SUPPLY COMPANY	\$635.84	3/13/2024 R
139780 MCDONOUGH'S WATERJETTING AND DRAIN CLEANING	\$1,525.15	3/13/2024 R
139781 MID MINNESOTA STORAGE	\$390.00	3/13/2024 R
139782 MILLERBERND MFG	\$6,873.00	3/13/2024 R
139783 PIONEER POWER INC	\$44,346.00	3/13/2024 R
139784 SAFETYFIRST PLAYGROUND MAINTENANCE	\$925.00	3/13/2024 R
139785 SCENARIO LEARNING LLC	\$5,473.43	3/13/2024 R
139786 STERICYCLE, INC.	\$628.13	3/13/2024 R
139787 SWEETWATER EDUC TECH DIVISION	\$3,999.00	3/13/2024 R
139788 TWIN CITY JANITOR SUPPLY CO	\$2,421.45	3/13/2024 R
139789 TWIN CITY HARDWARE COMPANY INC	\$772.46	3/13/2024 R
139790 UHL COMPANY INC	\$1,180.93	3/13/2024 R
139791 ULINE	\$146.99	3/13/2024 R

139792 VIKING ELECTRIC SUPPLY	\$711.44	3/13/2024 R
139793 WARNERS' STELLIAN	\$7,539.95	3/13/2024 R
139794 WOLD ARCHITECTS AND ENGINEERS	\$0.00	3/13/2024 C
139795 WOLD ARCHITECTS AND ENGINEERS	\$121,479.90	3/13/2024 R
139796 GENDER INCLUSIVE SCHOOLS LLC	\$3,200.00	3/18/2024 R
139797 A-1 TIRE SERVICE	\$589.70	3/20/2024 R
139798 ABBOTT PAINT & CARPET INC	\$55.45	3/20/2024 R
139799 AMAZON CAPITAL SERVICES	\$0.00	3/20/2024 C
139800 AMAZON CAPITAL SERVICES	\$0.00	3/20/2024 C
139801 AMAZON CAPITAL SERVICES	\$0.00	3/20/2024 C
139802 AMAZON CAPITAL SERVICES	\$0.00	3/20/2024 C
139803 AMAZON CAPITAL SERVICES	\$0.00	3/20/2024 C
139804 AMAZON CAPITAL SERVICES	\$0.00	3/20/2024 C
139805 AMAZON CAPITAL SERVICES	\$4,372.10	3/20/2024 R
139806 AUTONATION FORD WBL	\$42.29	3/20/2024 R
139807 BETMAR LANGUAGES	\$2,830.00	3/20/2024 R
139808 BLADE, JULIE M.	\$485.94	3/20/2024 R
139809 BLICK ART MATERIALS	\$313.36	3/20/2024 R
139810 BRIGHTSTAR CARE OF ST PAUL	\$3,600.00	3/20/2024 R
139811 BSN SPORTS, LLC	\$3,215.67	3/20/2024 R
139812 CDW GOVERNMENT INC	\$60.00	3/20/2024 R
139813 CEND	\$65.00	3/20/2024 R
139814 CHESS & STRATEGY GAME ASSOC	\$2,884.00	3/20/2024 R
139815 COMCAST	\$306.52	3/20/2024 R
139816 CONTINENTAL RESEARCH CORP	\$450.11	3/20/2024 R
139817 CUB FOODS OF WHITE BEAR TWSHP	\$227.10	3/20/2024 R
139818 DEAN, STEPHANIE	\$28.00	3/20/2024 R
139819 DERAAD, MAX D.	\$535.70	3/20/2024 R
139820 DONATELLI'S	\$464.89	3/20/2024 R
139821 EAGAN PARKS & RECREATION - CB GROUPS	\$250.00	3/20/2024 R
139822 ECKROTH MUSIC	\$34.00	3/20/2024 R
139823 EDGE MOBILE SHARPENING	\$1,627.00	3/20/2024 R
139824 EDUCATORS THRIVING LLC	\$9,500.00	3/20/2024 R
139825 EHLERS	\$450.00	3/20/2024 R
139826 FEDERAL SUPPLY USA	\$52.25	3/20/2024 R
139827 FLEETPRIDE	\$90.49	3/20/2024 R
139828 FROGGY HOPS LLC	\$2,457.61	3/20/2024 R
139829 GOPHER	\$712.54	3/20/2024 R
139830 GRANDMA'S BAKERY INC	\$64.50	3/20/2024 R
139831 HAY CREEK ENTERTAINMENT	\$4,654.75	3/20/2024 R
139832 HOBART SERVICE	\$1,020.35	3/20/2024 R
139833 HUELIFE	\$6,257.20	3/20/2024 R
139834 JW PEPPER & SON INC	\$26.00	3/20/2024 R
139835 KRAUSE, JACOB	\$66.00	3/20/2024 R
139836 LAKESHORE LEARNING MATERIALS	\$77.02	3/20/2024 R
139837 LANDGRAFF, MARCIA J.	\$586.30	3/20/2024 R
139838 LANIGAN, CHERYL D.	\$275.35	3/20/2024 R

139839 LDA MINNESOTA	\$2,356.20	3/20/2024 R
139840 MARCO TECHNOLOGIES LLC	\$3,327.17	3/20/2024 R
139841 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	\$175.00	3/20/2024 R
139842 METRO MEALS ON WHEELS INC	\$5,589.35	3/20/2024 R
139843 MIDWEST MACHINERY CO	\$370.22	3/20/2024 R
139844 MN CLAY	\$227.42	3/20/2024 R
139845 MRI SOFTWARE LLC	\$723.00	3/20/2024 R
139846 NAPA GENUINE AUTO PARTS	\$39.73	3/20/2024 R
139847 NCS PEARSON INC	\$3,612.54	3/20/2024 R
139848 NORTH CENTRAL TRUCK EQUIPMENT	\$92.99	3/20/2024 R
139849 NOVAK, JANICE S.	\$80.00	3/20/2024 R
139850 O'REILLY AUTOMOTIVE INC	\$0.00	3/20/2024 C
139851 O'REILLY AUTOMOTIVE INC	\$372.55	3/20/2024 R
139852 OKPOKOLO, JOVITA	\$28.00	3/20/2024 R
139853 ON SITE SANITATION INC	\$340.19	3/20/2024 R
139854 PAI	\$1,064.00	3/20/2024 R
139855 PODS COMPLETE CAR CARE	\$3,039.72	3/20/2024 R
139856 PRESS PUBLICATIONS	\$206.55	3/20/2024 R
139857 R & R SPECIALTIES INC	\$40.00	3/20/2024 R
139858 RADAR CONSULTING LLC	\$4,800.00	3/20/2024 R
139859 RAMSEY COUNTY PARKS/REC DEPT	\$709.50	3/20/2024 R
139860 RED LUNA	\$1,041.50	3/20/2024 R
139861 RSCHOOLTODAY (DWC)	\$94.00	3/20/2024 R
139862 SCHOOL HEALTH CORPORATION	\$95.68	3/20/2024 R
139863 SCHROEHER, JANE E.	\$243.00	3/20/2024 R
139864 SCHUTT SPORTS	\$3,228.00	3/20/2024 R
139865 SHERBARTH-LYNCH, SANDRA	\$2,178.00	3/20/2024 R
139866 SITEONE LANDSCAPE SUPPLY	\$101.54	3/20/2024 R
139867 SOLIANT HEALTH, LLC	\$2,625.00	3/20/2024 R
139868 ST PAUL SAINTS	\$552.00	3/20/2024 R
139869 TEACHERS ON CALL	\$0.00	3/20/2024 C
139870 TEACHERS ON CALL	\$0.00	3/20/2024 C
139871 TEACHERS ON CALL	\$0.00	3/20/2024 C
139872 TEACHERS ON CALL	\$82,656.16	3/20/2024 R
139873 THREE RIVERS PARK DISTRICT	\$337.50	3/20/2024 R
139874 TRADE PRESS INC	\$64.00	3/20/2024 R
139875 TWIN CITY JANITOR SUPPLY CO	\$146.51	3/20/2024 R
139876 URBAN AIR	\$2,869.34	3/20/2024 R
139877 VALLEYFAIR GROUP SALES	\$1,400.00	3/20/2024 R
139878 WALSWORTH PUBLISHING COMPANY INC	\$4,052.59	3/20/2024 R
139879 WHITE BEAR LAWN & SNOW	\$5,250.00	3/20/2024 R
139880 WILD MOUNTAIN INC	\$700.00	3/20/2024 R
139881 WINNICK SUPPLY	\$109.78	3/20/2024 R
139882 CENTER FOR RESPONSIVE SCHOOLS	\$859.00	3/20/2024 R
139883 GREATER TWIN CITIES UNITED WAY	\$15.00	3/21/2024 R
139884 IUOE LOCAL 70	\$1,483.00	3/21/2024 R
139885 MINNESOTA TEAMSTERS NO. 320	\$524.00	3/21/2024 R

139886	SCHOOL SERVICE EMPLOYEES	\$8,053.63	3/21/2024	R
139887	WBLA EDUCATIONAL FOUNDATION	\$490.29	3/21/2024	R
139888	GURSTEL CHARGO ATTORNEYS AT LAW	\$366.68	3/21/2024	R
139889	MESSERLI & KRAMER PA	\$703.46	3/21/2024	R
139890	SCHWEIGERT, KLEMIN & MCBRIDE, P.C.	\$205.29	3/21/2024	R
139891	ARTHUR J GALLAGHER & CO	\$448.00	3/26/2024	R
139892	ABLE FENCE INC	\$3,870.00	3/27/2024	R
139893	AMAZON CAPITAL SERVICES	\$3,582.88	3/27/2024	R
139894	AMERICAN MESSAGING SERVICES	\$14.45	3/27/2024	R
139895	AMERICAN STRUCTURAL METALS INC	\$20,791.05	3/27/2024	R
139896	ANCHOR SOLAR INVESTMENTS LLC	\$2,353.24	3/27/2024	R
139897	ARAMARK UNIFORM SERVICES	\$0.00	3/27/2024	C
139898	ARAMARK UNIFORM SERVICES	\$0.00	3/27/2024	C
139899	ARAMARK UNIFORM SERVICES	\$1,040.67	3/27/2024	R
139900	BERWALD ROOFING COMPANY INC	\$362,935.14	3/27/2024	R
139901	BRAUN INTERTEC CORPORATION	\$7,125.00	3/27/2024	R
139902	BREDEMUS HARDWARE COMPANY	\$10,450.00	3/27/2024	R
139903	CAP ELECTRIC INC	\$642.49	3/27/2024	R
139904	CAPITAL ONE TRADE CREDIT	\$0.00	3/27/2024	C
139905	CAPITAL ONE TRADE CREDIT	\$360.84	3/27/2024	R
139906	CINTAS CORP	\$209.31	3/27/2024	R
139907	CL BENSEN CO INC	\$184.32	3/27/2024	R
139908	COMMERCIAL DRYWALL INC	\$35,444.50	3/27/2024	R
139909	CONTINENTAL RESEARCH CORP	\$416.91	3/27/2024	R
139910	CUMMINS SALES AND SERVICE	\$391.00	3/27/2024	R
139911	DALCO CORPORATION	\$0.00	3/27/2024	C
139912	DALCO CORPORATION	\$0.00	3/27/2024	C
139913	DALCO CORPORATION	\$11,971.66	3/27/2024	R
139914	EBERT INC	\$19,843.60	3/27/2024	R
139915	FORD METRO INC	\$2,683.88	3/27/2024	R
139916	GRAINGER	\$719.98	3/27/2024	R
139917	HAY CREEK ENTERTAINMENT	\$9,092.44	3/27/2024	R
139918	IDEAL ENERGIES SOLAR LEASING LLC	\$10,645.86	3/27/2024	R
139919	KRAFT MECHANICAL LLC	\$916.00	3/27/2024	R
139920	KRAUS ANDERSON CONSTRUCTION CO	\$452,221.29	3/27/2024	R
139921	KULLY SUPPLY COMPANY	\$84.12	3/27/2024	R
139922	LEGACY PRODUCTION GROUP	\$28,314.97	3/27/2024	R
139923	LINDE GAS & EQUIPMENT INC	\$77.68	3/27/2024	R
139924	LVC COMPANIES INC	\$410.00	3/27/2024	R
139925	MEISINGER CONSTRUCTION COMPANY	\$13,947.90	3/27/2024	R
139926	MERLES WATER CONDITIONING	\$199.00	3/27/2024	R
139927	MN DEPT OF LABOR & INDUSTRY	\$100.00	3/27/2024	R
139928	O'NEILL ELECTRIC INC	\$201,162.50	3/27/2024	R
139929	SAFETY-KLEEN SYSTEMS INC	\$315.90	3/27/2024	R
139930	SUMMIT FIRE PROTECTION	\$28,885.46	3/27/2024	R
139931	TIM'S CONSTRUCTION GROUP LLC	\$2,741.71	3/27/2024	R
139932	TWIN CITY HARDWARE COMPANY INC	\$508.07	3/27/2024	R

139933 ULINE	\$582.79	3/27/2024 R
139934 VIKING ELECTRIC SUPPLY	\$1,124.78	3/27/2024 R
139935 WEIDNER PLUMBING & HEATING CO	\$309,700.00	3/27/2024 R
139936 XCEL ENERGY	\$0.00	3/27/2024 C
139937 XCEL ENERGY	\$0.00	3/27/2024 C
139938 XCEL ENERGY	\$153,366.24	3/27/2024 R
139939 350 DEGREES BAKERY	\$120.00	3/27/2024 R
139940 A-1 TIRE SERVICE	\$919.56	3/27/2024 R
139941 ACCLAIM SERVICES INC	\$1,651.00	3/27/2024 R
139942 AI TECHNOLOGIES LLC	\$5,651.04	3/27/2024 R
139943 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139944 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139945 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139946 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139947 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139948 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139949 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139950 AMAZON CAPITAL SERVICES	\$0.00	3/27/2024 C
139951 AMAZON CAPITAL SERVICES	\$5,391.24	3/27/2024 R
139952 ARAMARK	\$1,493.98	3/27/2024 R
139953 ASL INTERPRETING SERVICES INC	\$132.00	3/27/2024 R
139954 AUTHENTIC AUTO GLASS, LLC	\$65.00	3/27/2024 R
139955 AUTONATION FORD WBL	\$1,789.31	3/27/2024 R
139956 BADWOLF ADVENTURE STUDIOS	\$70.00	3/27/2024 R
139957 BASICH, MICHAEL	\$1,377.00	3/27/2024 R
139958 BATTERIES PLUS BULBS	\$175.00	3/27/2024 R
139959 BLICK ART MATERIALS	\$127.09	3/27/2024 R
139960 BLUE CROSS / BLUE SHIELD OF MN	\$8,096.00	3/27/2024 R
139961 BROWN, MESSAY T.	\$30.90	3/27/2024 R
139962 BSN SPORTS, LLC	\$10,708.83	3/27/2024 R
139963 CAPITAL ONE TRADE CREDIT	\$3,937.77	3/27/2024 R
139964 CAPITAL ONE TRADE CREDIT	\$140.09	3/27/2024 R
139965 CDW GOVERNMENT INC	\$6,048.20	3/27/2024 R
139966 CEL PUBLIC RELATIONS, INC	\$4,000.00	3/27/2024 R
139967 CENTURY COLLEGE	\$40.00	3/27/2024 R
139968 CENTURY COLLEGE	\$40.00	3/27/2024 R
139969 CESO FINANCE	\$6,562.50	3/27/2024 R
139970 CHILDREN'S DEFENSE FUND	\$16,050.00	3/27/2024 R
139971 CINTAS CORP	\$384.31	3/27/2024 R
139972 CONTINENTAL CLAY CO	\$154.32	3/27/2024 R
139973 CONTINENTAL RESEARCH CORP	\$82.38	3/27/2024 R
139974 DEMCO INC	\$89.74	3/27/2024 R
139975 DOMINO'S PIZZA	\$298.21	3/27/2024 R
139976 DONATELLI'S	\$103.95	3/27/2024 R
139977 ECKROTH MUSIC	\$240.44	3/27/2024 R
139978 FARMINGTON HIGH SCHOOL	\$160.00	3/27/2024 R
139979 FIDELITY SECURITY LIFE INSURANCE CO	\$5,650.44	3/27/2024 R

139980 GOPHER	\$780.11	3/27/2024 R
139981 GRAPHIC OPTIONS LLC	\$12,510.00	3/27/2024 R
139982 GUTHRIE THEATER	\$1,860.00	3/27/2024 R
139983 HEALTHPARTNERS	\$84,163.34	3/27/2024 R
139984 INNOVATIVE OFFICE SOLUTIONS	\$148.59	3/27/2024 R
139985 INSTRUMENTALIST AWARDS	\$613.00	3/27/2024 R
139986 JOSTENS INC	\$2,160.65	3/27/2024 R
139987 JW PEPPER & SON INC	\$212.44	3/27/2024 R
139988 KATH FUEL OIL SERVICE CO	\$9,241.78	3/27/2024 R
139989 KEYSTONE INTERPRETING SOLUTIONS	\$4,949.00	3/27/2024 R
139990 KOWALSKIS MARKET	\$1,510.00	3/27/2024 R
139991 KRUGER, KATIE J.	\$2,039.05	3/27/2024 R
139992 KUM, BRIAN K.	\$85.00	3/27/2024 R
139993 LAKESHORE LEARNING MATERIALS	\$498.97	3/27/2024 R
139994 LEDER, JARROD D.	\$120.00	3/27/2024 R
139995 MACKIN EDUCATIONAL RESOURCES	\$100.26	3/27/2024 R
139996 MAIJALA, GRACE K.	\$85.00	3/27/2024 R
139997 MANTHEI, ROSS	\$226.25	3/27/2024 R
139998 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	\$175.00	3/27/2024 R
139999 MEADOWOOD TOOL CO	\$75.32	3/27/2024 R
140000 MERRY, VANESSA A.	\$180.00	3/27/2024 R
140001 METRO DEAF SCHOOL	\$3,968.15	3/27/2024 R
140002 MICHIGAN ASSOC OF SECONDARY SCHOOL PRINCIPALS	\$1,913.06	3/27/2024 R
140003 MIDWEST BUS PARTS INC	\$530.13	3/27/2024 R
140004 MN CLAY	\$400.84	3/27/2024 R
140005 MN ULTIMATE	\$4,080.00	3/27/2024 R
140006 MONKEY WRENCH PRODUCTION REPAIR LLC	\$305.38	3/27/2024 R
140007 MOUNDS VIEW BASKETBALL ASSOC	\$904.39	3/27/2024 R
140008 MUEHLSTEDT, CARSON	\$14.97	3/27/2024 R
140009 NAPA GENUINE AUTO PARTS	\$99.60	3/27/2024 R
140010 NCPERS GROUP LIFE INS	\$96.00	3/27/2024 R
140011 NORTH CENTRAL TRUCK EQUIPMENT	\$0.00	3/27/2024 C
140012 NORTH CENTRAL TRUCK EQUIPMENT	\$610.90	3/27/2024 R
140013 NORTH CENTRAL INTERNATIONAL, LLC	\$0.00	3/27/2024 C
140014 NORTH CENTRAL INTERNATIONAL, LLC	\$1,104.61	3/27/2024 R
140015 NORTHEAST METRO INTERMEDIATE DISTRICT 916	\$91,562.00	3/27/2024 R
140016 O'CONNOR, JENNIFER J.	\$125.00	3/27/2024 R
140017 O'REILLY AUTOMOTIVE INC	\$0.00	3/27/2024 C
140018 O'REILLY AUTOMOTIVE INC	\$0.00	3/27/2024 C
140019 O'REILLY AUTOMOTIVE INC	\$0.00	3/27/2024 C
140020 O'REILLY AUTOMOTIVE INC	\$2,485.70	3/27/2024 R
140021 OAKDALE ATHLETIC ASSOCIATION INC	\$1,793.00	3/27/2024 R
140022 ODAA TRANSPORTATION SERVICES	\$45,675.00	3/27/2024 R
140023 ODP BUSINESS SOLUTIONS, LLC	\$51.99	3/27/2024 R
140024 POMP'S TIRE SERVICE	\$1,549.46	3/27/2024 R
140025 PRESS PUBLICATIONS	\$481.95	3/27/2024 R
140026 PRO-CUT INTERNATIONAL	\$652.00	3/27/2024 R

140027 PROPIO LS, LLC	\$550.00	3/27/2024 R
140028 RADAR CONSULTING LLC	\$3,000.00	3/27/2024 R
140029 RAMSEY COUNTY PARKS/REC DEPT	\$7,450.00	3/27/2024 R
140030 RED LUNA	\$1,200.00	3/27/2024 R
140031 REGENTS OF THE UNIV OF MN	\$318.00	3/27/2024 R
140032 REGION 4AA	\$7,580.60	3/27/2024 R
140032 REGION 4AA	(\$7,580.60)	3/27/2024 V
140033 SABIEN, RANDY	\$300.00	3/27/2024 R
140034 SCHMITT MUSIC COMPANY	\$1,649.25	3/27/2024 R
140035 SIMMER, KATHLEEN C.	\$270.00	3/27/2024 R
140036 SKOW, KAREN L.	\$990.00	3/27/2024 R
140037 SKYWARD INC	\$250.00	3/27/2024 R
140038 SOLIANT HEALTH, LLC	\$2,812.50	3/27/2024 R
140039 SQUIRES, WALDSPURGER & MACE, PA	\$1,486.00	3/27/2024 R
140040 STANDARD INSURANCE COMPANY	\$39,985.28	3/27/2024 R
140041 SURPLUS SERVICES	\$40.00	3/27/2024 R
140042 TEACHERS ON CALL	\$60.45	3/27/2024 R
140043 TECH ACADEMY	\$30.00	3/27/2024 R
140044 THE BAKER'S HORSE, LLC	\$750.00	3/27/2024 R
140045 TRIMARK MARLINN LLC	\$3,142.29	3/27/2024 R
140046 TWIN CITIES TRANSPORT & RECOVERY INC	\$250.00	3/27/2024 R
140047 UKPOKOLO, ANITA I.	\$85.00	3/27/2024 R
140048 UNIVERSITY OF MN	\$435.00	3/27/2024 R
140049 US OMNI & TSACG COMPLIANCE SERVICES, INC	\$950.46	3/27/2024 R
140050 VOSS, KAREN D.	\$2,495.22	3/27/2024 R
140051 WARD'S SCIENCE	\$160.35	3/27/2024 R
140052 REGION 4AA	\$8,015.00	3/27/2024 R
140052 REGION 4AA	(\$8,015.00)	3/29/2024 V
140053 REGION 4AA	\$7,580.60	3/29/2024 R
9995605 INTERNAL REVENUE SERVICE	\$0.00	3/13/2024 C
9995606 INTERNAL REVENUE SERVICE	\$0.00	3/13/2024 C
9995607 INTERNAL REVENUE SERVICE	\$0.00	3/13/2024 C
9995608 INTERNAL REVENUE SERVICE	\$25,611.91	3/13/2024 R
9995609 MN DEPT OF REVENUE	\$1,895.55	3/13/2024 R
9995610 PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/13/2024 C
9995611 PUBLIC EMP RETIREMENT ASSOC	\$21,036.37	3/13/2024 R
9995612 AIG	\$5,870.06	3/15/2024 R
9995613 AMERICAN FUNDS	\$81,372.58	3/15/2024 R
9995614 AMERIPRISE FINANCIAL SERVICES	\$26,933.55	3/15/2024 R
9995615 AXA EQUITABLE	\$30,748.42	3/15/2024 R
9995616 BENEFIT RESOURCE, INC	\$0.00	3/15/2024 C
9995617 BENEFIT RESOURCE, INC	\$92,793.76	3/15/2024 R
9995618 EDUCATION MN ESI BILLING TRUST	\$31,968.26	3/15/2024 R
9995619 INTERNAL REVENUE SERVICE	\$0.00	3/15/2024 C
9995620 INTERNAL REVENUE SERVICE	\$0.00	3/15/2024 C
9995621 INTERNAL REVENUE SERVICE	\$0.00	3/15/2024 C
9995622 INTERNAL REVENUE SERVICE	\$0.00	3/15/2024 C

9995623	INTERNAL REVENUE SERVICE	\$0.00	3/15/2024	C
9995624	INTERNAL REVENUE SERVICE	\$0.00	3/15/2024	C
9995625	INTERNAL REVENUE SERVICE	\$0.00	3/15/2024	C
9995626	INTERNAL REVENUE SERVICE	\$0.00	3/15/2024	C
9995627	INTERNAL REVENUE SERVICE	\$0.00	3/15/2024	C
9995628	INTERNAL REVENUE SERVICE	\$804,142.17	3/15/2024	R
9995629	METROPOLITAN LIFE	\$1,329.60	3/15/2024	R
9995630	MN DEPT OF HUMAN SERVICES	\$2,710.50	3/15/2024	R
9995631	MN DEPT OF REVENUE	\$0.00	3/15/2024	C
9995632	MN DEPT OF REVENUE	\$128,546.30	3/15/2024	R
9995633	MN REVENUE	\$1,227.89	3/15/2024	R
9995634	MN STATE RETIREMENT	\$3,281.18	3/15/2024	R
9995635	PCS RETIREMENT - ASPIRE FINANCIAL SERVICES	\$4,758.42	3/15/2024	R
9995636	PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/15/2024	C
9995637	PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/15/2024	C
9995638	PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/15/2024	C
9995639	PUBLIC EMP RETIREMENT ASSOC	\$146,031.23	3/15/2024	R
9995640	TEACHERS RETIREMENT ASSOC	\$0.00	3/15/2024	C
9995641	TEACHERS RETIREMENT ASSOC	\$437,171.73	3/15/2024	R
9995642	VANGUARD SMALL BUSINESS SERVICES	\$44,864.74	3/15/2024	R
9995643	WHITE BEAR LAKE TEACHERS ASSOC (WIRE)	\$38,809.28	3/15/2024	R
9995644	BAJA RICK'S - BMO	\$29.96	3/21/2024	R
9995645	BLARNEY STONE PUB - BMO	\$40.45	3/21/2024	R
9995646	BMO	\$0.00	3/21/2024	C
9995647	BMO	\$0.00	3/21/2024	C
9995648	BMO	\$0.00	3/21/2024	C
9995649	BMO	\$0.00	3/21/2024	C
9995650	BMO	\$0.00	3/21/2024	C
9995651	BMO	\$0.00	3/21/2024	C
9995652	BMO	\$0.00	3/21/2024	C
9995653	BMO	\$0.00	3/21/2024	C
9995654	BMO	\$0.00	3/21/2024	C
9995655	BMO	\$0.00	3/21/2024	C
9995656	BMO	\$0.00	3/21/2024	C
9995657	BMO	\$0.00	3/21/2024	C
9995658	BMO	\$0.00	3/21/2024	C
9995659	BMO	\$0.00	3/21/2024	C
9995660	BMO	\$0.00	3/21/2024	C
9995661	BMO	\$0.00	3/21/2024	C
9995662	BMO	\$0.00	3/21/2024	C
9995663	BMO	\$0.00	3/21/2024	C
9995664	BMO	\$0.00	3/21/2024	C
9995665	BMO	\$0.00	3/21/2024	C
9995666	BMO	\$0.00	3/21/2024	C
9995667	BMO	\$0.00	3/21/2024	C
9995668	BMO	\$0.00	3/21/2024	C
9995669	BMO	\$0.00	3/21/2024	C

9995670 BMO	\$0.00	3/21/2024 C
9995671 BMO	\$63,153.57	3/21/2024 R
9995672 HARD ROCK HOTEL - BMO	\$1,043.28	3/21/2024 R
9995673 PROHIBITION & HAVANA - BMO	\$39.21	3/21/2024 R
9995674 RIDE YELLOW - BMO	\$26.16	3/21/2024 R
9995675 SAM'S CLUB/SYNCHRONY BANK	\$0.00	3/20/2024 C
9995676 SAM'S CLUB/SYNCHRONY BANK	\$0.00	3/20/2024 C
9995677 SAM'S CLUB/SYNCHRONY BANK	\$0.00	3/20/2024 C
9995678 SAM'S CLUB/SYNCHRONY BANK	\$0.00	3/20/2024 C
9995679 SAM'S CLUB/SYNCHRONY BANK	\$0.00	3/20/2024 C
9995680 SAM'S CLUB/SYNCHRONY BANK	\$4,754.30	3/20/2024 R
9995681 US BANK	\$848,657.93	3/22/2024 R
9995682 AIG	\$5,870.06	3/29/2024 R
9995683 AMERICAN FUNDS	\$0.00	3/29/2024 C
9995684 AMERICAN FUNDS	\$81,374.79	3/29/2024 R
9995685 AMERIPRISE FINANCIAL SERVICES	\$26,549.98	3/29/2024 R
9995686 AXA EQUITABLE	\$30,748.42	3/29/2024 R
9995687 BENEFIT RESOURCE, INC	\$0.00	3/29/2024 C
9995688 BENEFIT RESOURCE, INC	\$96,413.22	3/29/2024 R
9995689 EDUCATION MN ESI BILLING TRUST	\$32,018.25	3/29/2024 R
9995690 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995691 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995692 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995693 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995694 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995695 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995696 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995697 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995698 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995699 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995700 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995701 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995702 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995703 INTERNAL REVENUE SERVICE	\$0.00	3/29/2024 C
9995704 INTERNAL REVENUE SERVICE	\$835,067.20	3/29/2024 R
9995705 METROPOLITAN LIFE	\$1,483.76	3/29/2024 R
9995706 MN DEPT OF HUMAN SERVICES	\$3,294.30	3/29/2024 R
9995707 MN DEPT OF REVENUE	\$0.00	3/29/2024 C
9995708 MN DEPT OF REVENUE	\$0.00	3/29/2024 C
9995709 MN DEPT OF REVENUE	\$0.00	3/29/2024 C
9995710 MN DEPT OF REVENUE	\$133,487.18	3/29/2024 R
9995711 MN REVENUE	\$820.30	3/29/2024 R
9995712 MN STATE RETIREMENT	\$4,239.51	3/29/2024 R
9995713 PCS RETIREMENT - ASPIRE FINANCIAL SERVICES	\$4,808.42	3/29/2024 R
9995714 PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/29/2024 C
9995715 PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/29/2024 C
9995716 PUBLIC EMP RETIREMENT ASSOC	\$0.00	3/29/2024 C

9995717 PUBLIC EMP RETIREMENT ASSOC	\$179,042.94	3/29/2024 R
9995718 TEACHERS RETIREMENT ASSOC	\$0.00	3/29/2024 C
9995719 TEACHERS RETIREMENT ASSOC	\$423,074.68	3/29/2024 R
9995720 VANGUARD SMALL BUSINESS SERVICES	\$45,236.17	3/29/2024 R
9995721 WHITE BEAR LAKE TEACHERS ASSOC (WIRE)	\$38,861.34	3/29/2024 R
232400857 ALLEN, HANNAH M.	\$54.27	3/13/2024 A
232400858 ANDERSON, JON C.	\$208.38	3/13/2024 A
232400859 ATKINS, SARAH A.	\$77.36	3/13/2024 A
232400860 BABIASH, JENNIFER M.	\$77.05	3/13/2024 A
232400861 BEYER, VICTORIA A.	\$311.98	3/13/2024 A
232400862 BOWERMASTER, TRACI G.	\$171.73	3/13/2024 A
232400863 CAVERZAGIE, BRIANNA	\$85.70	3/13/2024 A
232400864 CUNNINGHAM, CASEY M.	\$244.24	3/13/2024 A
232400865 DEEN, DENISE T.	\$317.12	3/13/2024 A
232400866 DERBY, SARA A.	\$158.13	3/13/2024 A
232400867 DESJARDINS, RUTH E.	\$36.85	3/13/2024 A
232400868 DIMEGLIO, JOSEPH V.	\$182.97	3/13/2024 A
232400869 DRANGE, ANGELA M.	\$282.76	3/13/2024 A
232400870 EIBS, GRETCHEN M.	\$50.43	3/13/2024 A
232400871 ENGSTRAN, PAUL A.	\$164.00	3/13/2024 A
232400872 EVERT, ELIZABETH M.	\$27.40	3/13/2024 A
232400873 FASHINGBAUER, HEIDI M.	\$23.65	3/13/2024 A
232400874 FERRELL, PATRICIA A.	\$11.76	3/13/2024 A
232400875 FREEMAN, CHRISTINA J.	\$68.09	3/13/2024 A
232400876 GALYON, AMY R.	\$60.30	3/13/2024 A
232400877 GARCIA, RACHEL M.	\$247.92	3/13/2024 A
232400878 GILE, KRISTI L.	\$105.86	3/13/2024 A
232400879 GREENE, JENNIFER W.	\$251.62	3/13/2024 A
232400880 HENNESSEY, ALEXANDER M.	\$65.00	3/13/2024 A
232400881 HENSEL, JENNIFER B.	\$463.86	3/13/2024 A
232400882 HERNANDEZ, KARLA S.	\$390.00	3/13/2024 A
232400883 HIGGINS, SHEILA J.	\$229.16	3/13/2024 A
232400884 IMMEL, COLLEEN M.	\$549.76	3/13/2024 A
232400885 KORNBAUM, ALLEKS P.	\$117.00	3/13/2024 A
232400886 LAMWERS, LINDSAY M.	\$149.25	3/13/2024 A
232400887 LANDA, ALICIA	\$260.59	3/13/2024 A
232400888 LEHN, BRIDGET N.	\$213.40	3/13/2024 A
232400889 LUKA, JENNIFER M.	\$117.92	3/13/2024 A
232400890 MERSCH, NICOLE A.	\$130.00	3/13/2024 A
232400891 MILES, STACY L.	\$250.90	3/13/2024 A
232400892 MILLER, MOLLY M.	\$34.17	3/13/2024 A
232400893 MONS, MATTHEW D.	\$2,170.14	3/13/2024 A
232400894 MOSENG, AMANDA R.	\$260.00	3/13/2024 A
232400895 OLSON, KATHLEEN F.	\$29.61	3/13/2024 A
232400896 OTTAVIANI, AMY M.	\$325.00	3/13/2024 A
232400897 PHILLIPS, DARLA M.	\$325.00	3/13/2024 A
232400898 RANCOUR, RACHEL	\$126.64	3/13/2024 A

232400899 RED, SARA	\$1,074.98	3/13/2024 A
232400900 REED, TAMMY L.	\$100.50	3/13/2024 A
232400901 REETZ, RUSSELL A.	\$337.25	3/13/2024 A
232400902 REINHARDT, TOMILEE M.	\$160.00	3/13/2024 A
232400903 REISDORFER, CARRIE L.	\$53.32	3/13/2024 A
232400904 RIEBOW, MATTHEW R.	\$124.50	3/13/2024 A
232400905 RIVERS, KELLY M.	\$55.00	3/13/2024 A
232400906 ROBINSON HALL, LAURA L.	\$35.50	3/13/2024 A
232400907 ROESER, DANIEL W.	\$144.06	3/13/2024 A
232400908 SAMPOANG, DESSERAY R.	\$318.66	3/13/2024 A
232400909 SANTOSCOY, BRIANA J.	\$41.00	3/13/2024 A
232400910 SAWTELL, GILLIAN N.	\$1,088.59	3/13/2024 A
232400911 SCHMID, NICOLE R.	\$135.69	3/13/2024 A
232400912 SCHNEIDER, APRIL C.	\$1,087.98	3/13/2024 A
232400913 SENARIGHI, ADAM G.	\$260.00	3/13/2024 A
232400914 SETTERLUND, LISA M.	\$125.00	3/13/2024 A
232400915 SHAVERS, BRENTON D.	\$360.46	3/13/2024 A
232400916 STANIUS, TAMARA L.	\$57.37	3/13/2024 A
232400917 STOFFEL, JAMES E.	\$758.82	3/13/2024 A
232400918 TESSIER, LISA B.	\$18.67	3/13/2024 A
232400919 THOMAS, CHRISTINE L.	\$280.92	3/13/2024 A
232400920 VANG, JULIE	\$95.15	3/13/2024 A
232400921 VERKUILEN, JAIME D.	\$52.85	3/13/2024 A
232400922 WALD, TIMOTHY A.	\$154.77	3/13/2024 A
232400923 WALSH, SHANNON K.	\$1,266.00	3/13/2024 A
232400924 WILLITS, ROBERT E.	\$204.36	3/13/2024 A
232400925 ARREGUIN, JONATHAN L.	\$6.03	3/27/2024 A
232400926 BAKKE, BRENT M.	\$165.64	3/27/2024 A
232400927 BERTELSEN, STACY A.	\$22.38	3/27/2024 A
232400928 BONCHER, CHERYL R.	\$196.33	3/27/2024 A
232400929 BRADT, EMILY M.	\$76.72	3/27/2024 A
232400930 BRIGGS, JANE L.	\$42.99	3/27/2024 A
232400931 CALLEN, DENISE A	\$42.95	3/27/2024 A
232400932 CARLEY, ANDREA J.	\$101.41	3/27/2024 A
232400933 CLARK, RYAN D.	\$2,025.39	3/27/2024 A
232400934 DARR, SHELLY M.	\$36.00	3/27/2024 A
232400935 DERBY, SARA A.	\$113.22	3/27/2024 A
232400936 DOMSCHOT, KATHLEEN S.	\$93.69	3/27/2024 A
232400937 ERICKSON, KAROLYN M.	\$90.96	3/27/2024 A
232400938 FLORIN, SARA L.	\$469.76	3/27/2024 A
232400939 GARCIA, RACHEL M.	\$187.90	3/27/2024 A
232400940 GILE, KRISTI L.	\$12.06	3/27/2024 A
232400941 GRONHOVD, KELSEY G.	\$436.84	3/27/2024 A
232400942 HARRIMAN, GRETCHEN E.	\$1,850.68	3/27/2024 A
232400943 HENNESSEY, ALEXANDER M.	\$112.56	3/27/2024 A
232400944 HENSEL, JENNIFER B.	\$23.45	3/27/2024 A
232400945 HOLMAN, KRISTIE S.	\$235.88	3/27/2024 A

232400946 IMMEL, COLLEEN M.	\$125.00	3/27/2024 A
232400947 KAROUSO, ZEEBO B.	\$709.89	3/27/2024 A
232400948 KAZMIERCZAK, WAYNE A.	\$195.00	3/27/2024 A
232400949 KILGO, GRACE C.	\$141.37	3/27/2024 A
232400950 KUEMMEL, JANEEN E.	\$41.99	3/27/2024 A
232400951 LARSON, BRITA A.	\$59.30	3/27/2024 A
232400952 LARSON, TIMOTHY J.	\$105.82	3/27/2024 A
232400953 LEDER, LAURA K.	\$75.00	3/27/2024 A
232400954 LEE, MOLLY E.	\$75.38	3/27/2024 A
232400955 MARKUSON, RACHAEL J.	\$195.00	3/27/2024 A
232400956 MERSCH, NICOLE A.	\$62.31	3/27/2024 A
232400957 MISGEN, MARK A.	\$250.00	3/27/2024 A
232400958 PECK, KATHERINE V.	\$13.99	3/27/2024 A
232400959 PETERSON, CATHRYN J.	\$333.98	3/27/2024 A
232400960 REETZ, RUSSELL A.	\$1,796.81	3/27/2024 A
232400961 SCHMID, NICOLE R.	\$74.71	3/27/2024 A
232400962 SCHMIDT, RACHEL R.	\$1,853.50	3/27/2024 A
232400963 SCHULTE, VANESSA L.	\$128.29	3/27/2024 A
232400964 SICARD, HEIDI M.	\$135.00	3/27/2024 A
232400965 WILLIAMS, LAURA L.	\$707.10	3/27/2024 A
232400966 YOUNG, MATTHEW V.	\$31.80	3/27/2024 A
	\$8,547,185.87	

RESOLUTION FOR ACCEPTANCE OF GIFTS

WHEREAS, the School Board believes it necessary and appropriate to accept the gifts that are reflected upon the following pages; and

WHEREAS, these gifts are consistent with State laws, School Board policy, and administrative practices; and

WHEREAS, acceptance of these gifts are consistent with the mission and educational programs of the White Bear Lake Area Schools; and

THEREFORE BE IT RESOLVED, that the School Board authorizes the acceptance and use of the following gifts:

AGENDA ITEM: **Acceptance of Gifts**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Action Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent of Finance and Operations;**
Andi Johnson, Director of Finance

Donation	Donor	Recipient
\$60.00	The Blackbaud Giving Fund Anderson Corp.	Lakeaires Elementary
\$419.61	Lakeaires PTO	Lakeaires Elementary
\$223.44	Lakeaires PTO	Lakeaires Elementary
various games, and flash cards	Mary McGuire	North Star Elementary
\$50.00 Target gift card	Hai Phan	Vadnais Heights Elementary
\$25.00	Steven and Nancy DeWald	WBLAHS - North Campus Orchestra Department
\$900.00	White Bear Lake Rotary Foundation	WBLAHS - South Campus Black Student Union
\$1,245.95	White Bear Unitarian Universalist Church	WBLAHS - South Campus Black Student Union
\$1,000.00	Parkview United Church of Christ	WBLAHS - South Campus Black Student Union
\$150.00	Joe's Sporting Goods Ski Shop, Inc	WBLAHS - South Campus Alpine Ski Team
\$2,538.29	White Bear Lake Girls Soccer Boosters	WBLAHS - South Campus Girls Soccer
\$50.00	Janet Bowser	Senior Center
\$100.00	Cynthia Schaaf	Senior Center

RECOMMENDED ACTION:

Approve.

AGENDA ITEM: **Field Trip Request**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Action Item**

CONTACT PERSON(S): **Dr. Alison Gillespie, Assistant Superintendent for Teaching and Learning**

BACKGROUND:

School Board Policy #610 – Field Trips, requires School Board approval of any overnight field trip. The following field trips are being presented by the administration to the School Board for approval.

Date and Destination	Requesting Staff Member	Grade/ Team	School Days Missed	Students Attending	Total Cost per Student	Total Cost of Trip and Source of Revenue	Trans- portation
4/25-4/26/2024 Mankato, MN	Ann Myers and Mariah Moilanen	MAAP STARS	2	12	\$25/student	\$3,505 Budget, Grants, State Fund	District bus

Purpose: The MAAP STARS Spring Conference is a culmination of class curriculum. It will enhance student decision making, job interview skills, and public speaking.

Date and Destination	Requesting Staff Member	Grade/ Team	School Days Missed	Students Attending	Total Cost per Student	Total Cost of Trip and Source of Revenue	Transportation
5/9-5/12/2024 Omaha, NE	Traci Bowermaster	Speech Team	2	3	\$100/student	\$1896 Speech Team Budget	Coach bus
Purpose: Students who qualified for the National Individual Education Tournament of Champions (NIETOC) by either auto qualifying from their results in last year's tournament or earning bids from their results in local speech meets this season will compete against other speech competitors from across the country. Speech is a highly competitive activity with a strong emphasis on academic skills of communication, writing, performance, persuasion, listening, critical thinking, and sportsmanship, all of which are closely tied to educational programming within our district.							
5/29-5/31/2024 YMCA Camp	Beyer and Muellner	Willow Lane 5th Grade	3	36	not yet determined	not yet determined Families and donations	District bus
Purpose: Nature enrichment and team building							
4/3-4/6/2025 Nashville, TN	Katie Manley and Anna Haselmann	High School Orchestra	2	~120	\$1,400/student	\$1,400/student Fundraisers and families	District bus and flight
Purpose: This trip will include sightseeing in Nashville and performance opportunities including an exchange concert and a clinic with a professional conductor. Students will not only gain musically, but also personally on this trip. Travel builds confidence and independence. Seeing a new place brings perspective and broadens young minds.							

RECOMMENDED ACTION:

Approve the field trips listed as recommended by the administration.

RESOLUTION FOR HUMAN RESOURCES ITEMS

WHEREAS, the School Board believes it necessary and appropriate to approve the human resources items that are reflected upon the following pages; and

WHEREAS, that human resources items, A-5(f), as revised be approved on the premise that they conform to previously Board approved actions or contractual agreements.

THEREFORE BE IT RESOLVED, that the School Board authorizes the approval of the human resources items listed in Consent Agenda Items A-5(f).

RESIGNATION/TERMINATION/NON-RENEWAL - CLASSIFIED STAFF

JENNIFER DURAND – Tier 1 Technician - District Wide

Employed by District 624 since 03/12/2012

Effective Date: 04/05/2024

TADAIJAH BASS-JORDAN – Program Assistant - Lincoln Elementary

Employed by District 624 since 11/14/2023

Effective Date: 03/27/2024

TATIANA CARTER – Program Assistant - Vadnais Heights Elementary

Employed by District 624 since 11/02/2023

Effective Date: 03/22/2024

ANTON GRAY – Program Assistant - Vadnais Heights Elementary

Employed by District 624 since 10/05/2023

Effective Date: 03/04/2024

ANTON GRAY – Lunchroom Playground Supervisor - Vadnais Heights Elementary

Employed by District 624 since 10/05/2023

Effective Date: 03/04/2024

LAUREN GULLICKSON – Program Assistant - Lincoln Elementary

Employed by District 624 since 08/28/2023

Effective Date: 03/11/2024

JOSEPHINE HARMON – Program Assistant - Lincoln Elementary

Employed by District 624 since 08/28/2023

Effective Date: 09/29/2023

ASHLEY HYNES – Nutrition Service Assistant - Sunrise Park Middle School

Employed by District 624 since 10/02/2023

Effective Date: 02/22/2024

JOAN MELLGREN – Program Assistant - Matoska International

Employed by District 624 since 08/29/2022

Effective Date: 03/21/2024

NANCY RAMIREZ-TORRES – Program Assistant - Birch Lake Elementary

Employed by District 624 since 09/05/2023

Effective Date: 12/20/2023

JAYDEN SCHEUNEMANN – Paraeducator - WBLAHS - South Campus

Employed by District 624 since 09/04/2023

Effective Date: 03/06/2024

YAN ZHANG – Nutrition Service Assistant - Sunrise Park Middle School

Employed by District 624 since 09/06/2021

Effective Date: 03/08/2024

RESIGNATION/TERMINATION/NON-RENEWAL - CERTIFIED STAFF

ELIZABETH GUTTETER – Social Worker - Birch Lake Elementary

Employed by District 624 since 08/28/2023

Effective Date: 04/03/2024

RETIREMENT - CLASSIFIED STAFF

LENORE ARONE – Behavior Management Para - Lincoln Elementary

Employed by District 624 since 09/05/2000

Effective Date: 06/06/2024

BRIAN FRANSEN – Custodian - Matoska International

Employed by District 624 since 02/02/2004

Effective Date: 04/12/2024

TOMILEE REINHARDT – Administrative Assistant - Activities - WBLAHS - South Campus

Employed by District 624 since 11/11/2002

Effective Date: 03/22/2024

RETIREMENT - CERTIFIED STAFF

LISA SLACK – 1st Grade Teacher - Otter Lake Elementary

Employed by District 624 since 08/30/1988

Effective Date: 04/08/2024

TIMOTHY SAGER - Physical Education Teacher - Central Middle School

Employed by District 624 since 08/22/2002

Effective Date: 06/07/2024

CHANGE IN ASSIGNMENT - CLASSIFIED STAFF

APRIL MONIGOLD – NS Assistant - Sunrise Park Middle School

From 3.5 hrs. To 3.75 hrs. Per week

Effective Date: 03/18/2024

TEMPORARY CHANGE IN ASSIGNMENT - CLASSIFIED STAFF

EMILY SCHWEIGER – NS Assistant - Sunrise Park Middle School

Temporary increase in hours

From 22.5 hours per wk. to 23.75 hours per wk.

Effective Date: 3/8/24 to 06/06/2024

JAEMIE WILL – NS Assistant - Sunrise Park Middle School

Temporary increase in hours

From 22.5 hours per wk. to 25 hours per wk.

Effective Date: 3/8/24 to 06/06/2024

TEMPORARY CHANGE IN ASSIGNMENT - NON-AFFILIATED

DAVID JOHNSON – From Transportation Specialist - Bus Garage

To Director of Transportation - Bus Garage

Effective Date: 02/26/2024 to 06/30/2024

PART-TIME LEAVE OF ABSENCE - CERTIFIED STAFF

DENISE DEEN – ECSE Teacher -Normandy Park

Position 0.8 FTE (Leave 0.2 FTE)

Effective Date: 2024-2025 school year

LAURA WILLIAMS – Occupational Therapist -Normandy Park

Position 1.0 FTE (Leave 0.2 FTE)

Effective Date: 2024-2025 school year

FULL-TIME LEAVE OF ABSENCE - CERTIFIED STAFF

ANGELA BIANCO – 4th Grade Teacher - Matoska International

Employed by District 624 since 08/22/2012

Effective Date: 2024-2025 School Year

EMILY LANGER – French Teacher - WBLAHS - South Campus & Sunrise Park Middle School

Employed by District 624 since 08/20/2018

Effective Date: 11/05/2023 - 03/08/2024

TAMARA LEMIEUX – ECFE Teacher - Normandy Park

Employed by District 624 since 08/01/2012

Effective Date: 2024-2025 School Year

KYRA SCANLAN – 5th Grade Teacher - Matoska International

Employed by District 624 since 08/24/2015

Effective Date: 2024-2025 School Year

KAREN SCHMITZ – School Counselor - Central Middle School

Employed by District 624 since 08/25/2005

Effective Date: 02/06/2024 - 3/08/2024

KATHRYN WOLFF – Music Teacher - Central Middle School

Employed by District 624 since 08/24/2015

Effective Date: 03/18/2024 - 06/07/2024

NEW PERSONNEL - CLASSIFIED STAFF

ALEXIS BROWNLEE – AA Assistant HS Activities & Athletics - WBLAHS - North Campus

\$22.40 per hr. 40 hrs. per wk.

Effective Date: 03/18/2024

ISABELLA CIRELLI – NS Assistant - Sunrise Park Middle School

\$17.50 per hr. 18.75 hrs. per wk.

Effective Date: 04/01/2024

JULIE CORBETT – NS Assistant - Sunrise Park Middle School

\$17.50 per hr. 18.75 hrs. per wk.

Effective Date: 04/01/2024

ALISA FRION – NS Assistant - Sunrise Park Middle School

\$17.50 per hr. 18.75 hrs. per wk.

Effective Date: 03/04/2024

CARISSA NELOMS – NS Assistant - Sunrise Park Middle School

\$17.50 per hr. 18.75 hrs. per wk.

Effective Date: 04/01/2024

DAWN ROLLIE – Program Assistant - Otter Lake Elementary

\$18.50 per hr. 17.45 hrs. per wk.

Effective Date: 03/05/2024

JEREMY SCHURR – Head Custodian - Central Middle School & Birch Lake Elementary

\$30.57 per hr. 40 hrs. per wk.

Effective Date: 03/18/2024

EMILY SCHWEIGER – Lunchroom & Playground Supervisor - Vadnais Heights Elementary

\$20.02 per hr. 12.5 hrs. per wk.

Effective Date: 03/18/2024

LONG-TERM SUBSTITUTE - CLASSIFIED STAFF
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THOMAS STONEHOUSE – Media Clerk - Matoska International

\$20.02 per hr., 27.5 hrs. per wk., \$5,725.72

Effective Date: 03/25/2024 through 05/20/2024

LONG-TERM SUBSTITUTE - CERTIFIED STAFF

SAMUEL HAUSER – Music Teacher - Central Middle School

1.0 FTE BA Step 1 \$15,647.44

Effective Date: 03/18/2024 - 06/07/2024

JACOB HYLEN – Special Education Teacher - WBLAHS - South Campus

1.0 FTE BA Step 1 \$6,925.91

Effective Date: 03/05/2024 - 04/16/2024

ALLYSON NELSON – 1st Grade Teacher - Matoska International

1.0 FTE BA Step 1 \$15,134.41

Effective Date: 03/20/2024 - 06/07/2024

AGENDA ITEM: **Quarterly Investment Update**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Action Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for Finance and Operations;**
Andi Johnson, Director of Finance

BACKGROUND:

Policy 705 states, “The investment officer shall prepare and submit to the School Board a quarterly investment report that summarizes recent market conditions, economic developments, and anticipated investment conditions.”

Below you will find the information concerning our investments as of quarter-end. Short-term money markets continue to benefit from high yields and a patient Fed. Additionally, short-term credit remains an attractive alternative to similar maturity U.S. Treasuries, despite modestly narrower spreads over the past several months. Nonetheless, the District’s total overall aggregate general operating funds and bond proceeds funds follow the District’s investment policy statement and Minnesota state statutes (Minnesota Statute 118A.04) as all the investment holdings are of extremely high quality. In addition, the District’s Other Post-Employment Benefits (“OPEB”) Trust fund is also in compliance with Minnesota Statute 356A.

As a reminder, the District can invest its operating general funds and bond proceeds funds in only the most high-quality (minimal risk) securities as allowed by Minnesota state statutes and the District’s investment policy. This includes government securities (U.S. Treasuries and Federal Agencies such as Fannie Mae, Freddie Mac, and mortgage-backed federal investments, and instruments of other government-sponsored enterprises); high-grade commercial paper, which is short-term, highly-rated debt of corporate issuers; certificates of deposit (collateralized and FDIC-insured); municipal bonds (state and local government securities); collateralized investment agreements; banker’s acceptances; repurchase agreements; and cash/money market funds or local government investment pools. Since the permitted investments as allowed by state statute are of the highest safety (and least risk), general operating fund and bond fund investment earnings generated by governmental entities like the District tend to be low relative to portfolios managed with more latitude.

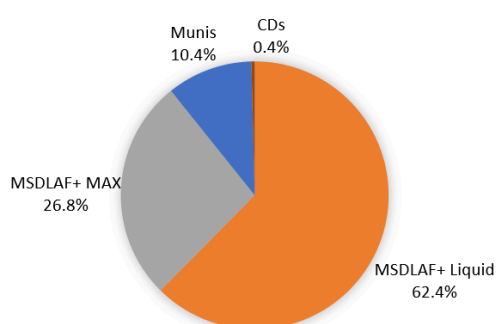
This quarterly memorandum is submitted in compliance with the Board Policy mandate. For the period ending March 31, 2024, the District's overall operating and bond proceeds funds had the following characteristics:

Operating and Debt Funds Portfolio Summary		
Portfolio Holdings	Closing Market Value	Current Yield
MSDLAF+ Liquid Class	\$77,975,030.12	5.20%
MSDLAF+ MAX Class	\$33,532,577.55	5.29%
MSDLAF+ Managed Accounts	\$13,430,106.28	N/A
<u>Total</u>	<u>\$124,937,713.95</u>	

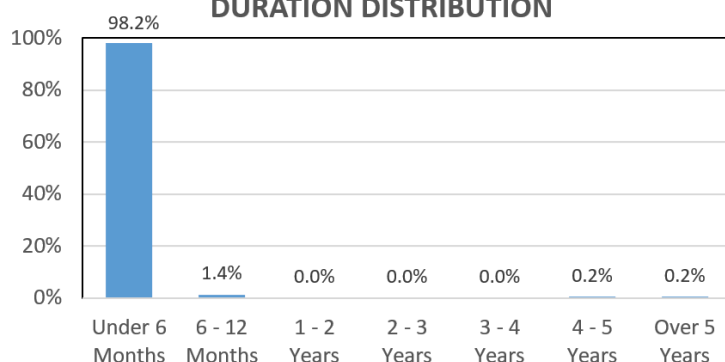
Operating and Debt Funds Portfolio Summary		
Type of Funds	Market Value	% of Assets
Temporarily Restricted Funds	\$109,422,983.56	87.6%
Unrestricted Funds	\$15,514,730.39	12.4%
<u>Total</u>	<u>\$124,937,713.95</u>	<u>100.0%</u>

Operating and Debt Funds Investment Allocation		
Investment Type	Closing Market Value	Percent
U.S. Treasuries	\$0.00	0.00%
Federal Agencies	\$0.00	0.00%
Certificates of Deposit	\$498,369.00	0.40%
Commercial Paper	\$0.00	0.00%
Municipal Bonds	\$12,931,737.28	10.35%
LGIP	\$111,507,607.07	89.25%
<u>Total</u>	<u>\$124,937,713.95</u>	<u>100.00%</u>

SECTOR ALLOCATION



DURATION DISTRIBUTION



The big macro question of early calendar year 2024 continues to be what the data-dependent Federal Reserve is going to do next. The central bank has been on pause since July of 2023, keeping the Fed Funds rate at its current restrictive target range of 5.25% to 5.50%. Meanwhile, the economy continues to absorb the effects of higher borrowing costs, and Fed officials are still waiting for a higher degree of confidence that inflation is moving sustainably down toward its 2.0% target before beginning to dial back policy restraint.

There remains little reason for the Fed to rush into cutting rates, as it is difficult to quibble with how well the economy is doing. Real GDP expanded at a blistering near 4% annualized in the second half of calendar year 2023, bolstered by resilient consumer demand as well as improving supply conditions. First quarter growth for calendar year 2024 is tracking at just over 2%. This is nearer estimates of the economy's potential output – or pace that would bring demand in line with supply and result in low, stable inflation. Most economists are forecasting that GDP growth cools sequentially through the remainder of the calendar year, ranging from 1.0% to 1.5%. This slowing is in response to higher interest rates and tighter credit conditions.

Another surprise is just how many jobs the economy is creating. Payrolls are increasing by approximately 250,000 new jobs per month on average. The unemployment rate has edged up but remains low at 3.9%. Hiring demand versus labor supply conditions continue to come into better balance, reflecting a strong pace of immigration and improvement in participation among prime-age workers. Also, the number of workers voluntarily quitting their jobs has fallen to a three-year low, boding well for easing wage growth and overall price pressures in the economy.

Otherwise, the Fed's reluctance to start reducing borrowing costs also comes as progress in its fight against inflation has sputtered at the start of 2024. The core consumer price index ("CPI") has remained stubbornly accelerated at 3.8% year-over-year. This comes as goods prices remain on the deflationary side while services have kept persistently elevated (or "sticky") across both housing and labor-intensive non-housing measures.

U.S. Treasury yields on maturities greater than one year increased throughout the quarter as markets adjusted their rate cut assumptions. Short-term yields remained above 5.00% as Fed rate policy was unchanged, resulting in the yield curve remaining deeply inverted. The 2-year Treasury closed the most recent quarter at 4.62%, while the 10-year Treasury ended the quarter at 4.20%. The yield curve slope is still steep, with the 2-year/10-year spread still inverted at -42 basis points. It should also be noted that the futures market continues to show a low probability of a Fed rate cut happening at the next FOMC meeting in May.

Stronger-than-expected incoming reports on housing, business activity, and services spending have provided additional momentum for first quarter calendar year 2024 real GDP growth. Overall, conditions in the economic outlook remain consistent with a soft-landing. As demand cools, unemployment is still expected to tick up only gradually. This, along with an assumption that the disinflationary process continues, hopefully lowers core PCE inflation to around 2.0% on a sustained basis by 2025. While the immediate slowdown appears manageable, downside risks remain. An overly restrictive monetary policy stance combined with tighter credit and an affordability crunch are the primary headwinds. The economic implications of the U.S. election are also a wildcard. With these risks in mind, some estimate that the economy still has a 30% chance of entering a mild recession within the next twelve months.

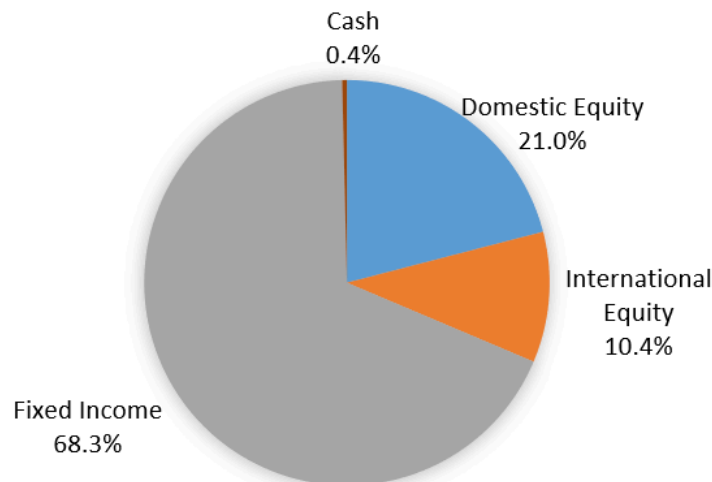
Regarding monetary policy, most analysts have moved back their assumptions about the Fed's timeline for initiating rate cuts. They now have three 25-basis point rate cuts at each of the June, September, and December meetings this year (versus almost six rate

cuts at the start of the calendar year). While much uncertainty remains regarding the timing and speed, the Fed is expected to continue to relax policy slowly, with rates expected to be cut to 3.75% by the end of calendar year 2025.

For fiscal year-to-date 2024, actual earned income in the MSDLAF+ accounts amounted to \$4,796,750.79. Short-term money market maturities continue to benefit from high yields as the curve remains inverted and the Fed reiterates policy patience. In addition, short-term credit remains an attractive alternative to similar maturity U.S. Treasuries, despite modestly narrower spreads over the past several months. As a result, the budget for interest income in FY 2024 is projected to be approximately \$9.0 million.

The OPEB Trust account managed by the District at the end of the quarter totaled: ~\$32,064,706.98. As of March 31, 2024, the OPEB investment portfolio was diversified and allocated as follows:

OPEB TRUST SECTOR ALLOCATION



The strong rally during the first quarter of calendar year 2024 showed yet again that under the right conditions, equities can thrive amid considerable uncertainty. Economic vibes are good as market participants have improved their economic outlook amid stronger realized growth in the U.S. economy. Firms still face many challenges, including a tight labor market and persistent pricing pressures, but there is less concern over a downturn in economic growth compared to previous quarters. However, most expect price growth in calendar year 2024 to remain above pre-Covid levels, suggesting that for many firms, pricing pressures will remain above what they consider normal.

Investors who just booked profits from one of the strongest calendar year first quarters for the S&P 500 index in decades are preparing for what comes next – whether that's stocks climbing higher or crashing back to earth. The wave of positive sentiment remained throughout this past quarter and equity markets continued their stellar pace. The S&P 500 index broke the heady 5,000 mark for the first time in the index's history, ending the quarter ~9.5% higher. The Nasdaq and Dow Jones Industrial Average also

breached all-time highs. International equities finished higher as well, more than offsetting the lackluster start to the new calendar year.

The market spent much of the quarter adjusting its expectations after higher-than-expected inflation readings and Federal Reserve commentary pushed back on the notion that a rate cut was imminent. While the market entered the year thinking that the Fed could start easing monetary policy as early as March or May, Fed Funds futures now show it is more likely that the first rate cut will occur in June or July instead. Market expectations are now more closely aligned to Fed forecasts from the March FOMC meeting as it expects three total cuts in calendar year 2024 – down from the five or six originally priced in for this year. It should be noted that in the most recent FOMC post-meeting press conference, Chair Jerome Powell once again noted the importance of incoming data for policy decisions and balancing the risks of cutting the overnight rate too soon.

Nevertheless, the equity markets maintained momentum from the fourth quarter of calendar year 2023 through the first quarter of calendar year 2024 as the S&P 500 index and Dow Jones Industrial Average both hit new all-time highs. However, the increase in yields over the quarter resulted in aggregate bond returns that were negative with the longest-duration strategies performing the worst. The benefits of higher income on fixed income securities should help to buoy total returns going forward.

Some market participants believe that we are in a soft-landing scenario with inflation moderating and positive economic growth. Recently released economic data has displayed a mix bag that is in line with the view and that continues to support the near-term outcome of a modest slowdown and an expected soft landing in the U.S. economy. Persistent inflation remains the biggest risk to the outlook as higher inflation would delay the expected Fed rate cuts, keeping monetary policy higher for longer. This does have some investors questioning several items, including: exposure to emerging markets ex China along with U.S. equity market valuations; current portfolio drifts towards domestic equities; portfolio attribution and positioning; duration and credit exposure; asset class outlooks; and risks to the overall future outlook (i.e., inflation, Fed pausing for longer, geopolitical risks, etc.).

For the period ending March 31, 2024, the OPEB Trust account had the following preliminary returns:

Other Post-Employment Benefits (“OPEB”) Trust Fund Returns		
Portfolio / Benchmark	Quarter-To-Date Return	Year-To-Date Return
OPEB Trust Account	2.07%	2.07%
Blended Benchmark	1.61%	1.61%
<i>Difference</i>	<i>+0.46%</i>	<i>+0.46%</i>

B. PUBLIC FORUM

Listed below are the procedures for addressing the School Board on a topic of interest or concern.

1. Speakers must reside in the District, be a guardian of a student(s) in the District, be a student in the District, or be employed by the District. The School Board will give priority to individuals who wish to address a specific item that is on the agenda for that meeting. After this priority has been applied, any remaining openings to speak - up to the total of ten individuals - will be determined by lot.
2. Public Forum will be open for up to 30 minutes (3 minutes per speaker, 10 minutes per topic, no more than 3 speakers per topic). Speakers are encouraged to avoid repeating comments that other speakers have made.
3. Those who wish to address the School Board must submit a written request to speak before 3:00 pm on the day of the School Board meeting. Requests must be submitted to the following email address: publiccomment@isd624.org, or by phone at 651-407-7563.
4. The School Board Chair will call speakers to the microphone and will recognize one speaker at a time. Speakers must be in person to be recognized. Only those individuals who have been recognized by the School Board Chair will be allowed to speak during the public comment period.
5. School District policy and data privacy laws preclude the School Board from publicly discussing personnel and student matters or data, including information, which, if discussed in a public meeting could violate law or policy.
6. Members of the public may not engage in conduct that materially and substantially disrupts any part of a School Board meeting, or that otherwise impedes the School Board's ability to conduct its business in an orderly and efficient fashion.
7. If a speaker violates any of the established procedures or engages in any prohibited conduct, the Board Chair will rule the speaker out of order.
8. An appropriate school district official may be assigned to contact the speaker with answers to their questions or with follow-up information.
9. A handout on the purpose of the Public Forum and the process is available at each regular School Board meeting.
10. Citizens may be asked to address the School Board on a particular subject during the discussion of that item.

C. INFORMATION ITEMS

AGENDA ITEM: **Student Recognition**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Informational Item**

CONTACT PERSON(S): **Dr. Wayne Kazmierczak, Superintendent;**
Marisa Vette, Director of Communication and
Community Relations

BACKGROUND:

We will recognize students who represented the district at a state or national level during tonight's meeting. Certificates and Bear pins have been distributed to the students. Congratulations, students!

Honoree Name	Honor
Xanthea-Simon Carlson, 12th grade	Knowledge Bowl State Tournament Participant
Amelie Hodge, 11th grade	Knowledge Bowl State Tournament Participant
Jack Langenfeld, 12th grade	Knowledge Bowl State Tournament Participant
Ari Shimek, 12th grade	Knowledge Bowl State Tournament Participant
Rebekah Weiman, 12th grade	Knowledge Bowl State Tournament Participant
Charles Brandon, 8th grade	Knowledge Bowl 2024 State Meet - 4th Place
Quillan Carlson, 7th grade	Knowledge Bowl 2024 State Meet - 4th Place
Anthony Lindorfer, 8th grade	Knowledge Bowl 2024 State Meet - 4th Place
Ray Lorang, 7th grade	Knowledge Bowl 2024 State Meet - 4th Place
Landon Nord, 8th grade	Knowledge Bowl 2024 State Meet - 4th Place
Vicente Ordas Bonnet, 8th grade	Knowledge Bowl 2024 State Meet - 4th Place

Max Willemssen, 8th grade	Knowledge Bowl 2024 State Meet - 4th Place
Christian Carlson, 11th grade	Wrestling State Tournament Participant
Joseph Volk, 12th grade	Wrestling State Tournament Participant
Jinet Demanou, 10th grade	Girls Wrestling National Tournament - 1st Place
Calli Lacktorin, 10th grade	Girls Wrestling National Tournament Participant
Anthony Parada Romero, 11th grade	Boys Swim and Dive State Tournament Participant
Camdyn Bachmeier, 12th grade	Girls Basketball State Tournament Participant
Heidi Barber, 12th grade	Girls Basketball State Tournament Participant
Anna Bosman, 12th grade	Girls Basketball State Tournament Participant
Linnea Brown, 11th grade	Girls Basketball State Tournament Participant
Gabriella Hartzel, 8th grade	Girls Basketball State Tournament Participant
Sophia Menier, 10th grade	Girls Basketball State Tournament Participant
Abigail O'Brien, 11th grade	Girls Basketball State Tournament Participant
Ellyse Oelker, 9th grade	Girls Basketball State Tournament Participant
Marin Peterson, 10th grade	Girls Basketball State Tournament Participant
Sarah Poepard, 8th grade	Girls Basketball State Tournament Participant
Addison Post, 11th grade	Girls Basketball State Tournament Participant
Freya Sanders, 10th grade	Girls Basketball State Tournament Participant
Jordyn Schmittziel, 12th grade	Girls Basketball State Tournament Participant
Lauryn Setterlund, 9th grade	Girls Basketball State Tournament Participant
Chloe Theissen, 10th grade	Girls Basketball State Tournament Participant
Madeleine Thompson, 10th grade	Girls Basketball State Tournament Participant

Chloe Tocko, 10th grade	Girls Basketball State Tournament Participant
Elizabeth Wallek, 12th grade	Girls Basketball State Tournament Participant
Zachary Baay, 10th grade	Boys Hockey State Tournament Participant
Johan Rafael Bastida-Rickmyer, 11th grade	Boys Hockey State Tournament Participant
Kellen Beck, 11th grade	Boys Hockey State Tournament Participant
Dylan Buetow, 12th grade	Boys Hockey State Tournament Participant
Nathaniel Celski, 10th grade	Boys Hockey State Tournament Participant
William Distad, 11th grade	Boys Hockey State Tournament Participant
Alexander Doroff, 12th grade	Boys Hockey State Tournament Participant
Noah Driscoll, 12th grade	Boys Hockey State Tournament Participant
Blake Eckerle, 11th grade	Boys Hockey State Tournament Participant
Leo Gabriel, 11th grade	Boys Hockey State Tournament Participant
Tyler Lalonde, 10th grade	Boys Hockey State Tournament Participant
Kevin Laska, 12th grade	Boys Hockey State Tournament Participant
Andrew Mudgett, 12th grade	Boys Hockey State Tournament Participant
Evan Newlander, 11th grade	Boys Hockey State Tournament Participant
Noah Norman, 11th grade	Boys Hockey State Tournament Participant
Tanner Olsen, 10th grade	Boys Hockey State Tournament Participant
Nolan Roed, 12th grade	Boys Hockey State Tournament Participant
Jack Stanius, 11th grade	Boys Hockey State Tournament Participant
Maverick Timmons, 10th grade	Boys Hockey State Tournament Participant
Vincent Villella, 12th grade	Boys Hockey State Tournament Participant

D. DISCUSSION ITEMS

AGENDA ITEM: **Update on Sale of 2024A General Obligation School Building and Facilities Maintenance Bonds**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for Finance and Operations;**
Andi Johnson, Director of Finance

BACKGROUND:

There were two facilities funding strategies to finance the facilities improvements identified and recommended by the Facilities Planning Committee: 1) Voter-approved general obligation bonds (approved by taxpayers on November 5, 2019); and 2) Facilities maintenance bonds for eligible Long-Term Facilities Maintenance (LTFM) projects. Both of these strategies were included in the original tax impact statement for the 2019 Bond Referendum.

At the August 14, 2023 School Board meeting the Board approved the “resolution stating the intention to issue general obligation school building and facilities maintenance bonds, series 2024A, in the maximum aggregate principal amount of \$42,835,000.” At that time the board approved the administration to accept the bond sale.

At the March 26, 2024 School Board work session the presale report was presented to the board.

Tonight, Shelby McQuay from Ehlers Public Finance Advisors will be at the meeting to report on the sale of 2024A General Obligation School Building and Facilities Maintenance Bonds.

April 8, 2024

SALE DAY REPORT FOR:

Independent School District No. 624 (White Bear Lake Area Schools), Minnesota

**\$42,835,000 General Obligation School Building and
Facilities Maintenance Bonds, Series 2024A**



Prepared by:

Ehlers
3060 Centre Pointe Drive
Roseville, MN 55113

Shelby McQuay,
Senior Municipal Advisor

Greg Crowe,
President

Aaron Bushberger,
Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Competitive Sale Results

PURPOSE:	To finance the acquisition and betterment of school sites and facilities in the District as authorized by voters in an election held on November 5, 2019 and to finance deferred maintenance projects included in the District's ten-year facility plan approved by the Commissioner of Education.
RATING:	MN Credit Enhancement Rating: S&P Global Ratings "AAA" Underlying Rating: S&P Global Ratings "AA-"
NUMBER OF BIDS:	9
LOW BIDDER:	J.P. Morgan Securities LLC, New York, New York

COMPARISON FROM LOWEST TO HIGHEST BID: (TIC as bid)

LOW BID*:	3.0367%
HIGH BID:	3.2511%

Summary of Sale Results:	
Principal Amount*:	\$42,835,000
Underwriter's Discount:	\$131,514
Reoffering Premium:	\$4,426,810
True Interest Cost*:	3.0292%
Capitalized Interest:	\$1,071,703
Costs of Issuance:	\$171,225
Yield:	2.79%-3.50%
Total Net P&I:	\$55,097,938

*After receipt of the bids, certain maturities were adjusted. This caused a slight change in the True Interest Cost.

NOTES:	The True Interest Cost of 3.03% is below the estimate of 3.39% in the Presale Report presented to the board on March 25. The winning bidder submitted a bid with a premium price (a price paid that is more than the principal amount) that was larger than the estimate in the Presale Report. The Bonds maturing February 1, 2033, and thereafter are callable February 1, 2032, or any date thereafter.
CLOSING DATE:	May 2, 2024
SCHOOL BOARD ACTION:	Adopt the resolution awarding the sale of \$42,835,000 General Obligation School Building and Facilities Maintenance Bonds, Series 2024A.

SUPPLEMENTARY ATTACHMENTS

- Bid Tabulation
- Updated Combined Sources and Uses of Funds
- Updated Combined Net Debt Service Schedule
- Updated Net Debt Service Schedule for School Building Bonds Portion
- Updated Net Debt Service Schedule for Facilities Maintenance Bonds Portion
- Updated Long-Term Financing Plan for Debt and Capital Payments and Levies
- Rating Report
- Bond Resolution (Distributed Separately)

BID TABULATION

\$42,835,000 General Obligation School Building and Facilities Maintenance Bonds, Series 2024A

Independent School District No. 624 (White Bear Lake Area Schools), Minnesota

SALE: April 8, 2024

AWARD: J.P. MORGAN SECURITIES LLC

MN Credit Enhancement Rating: S&P Global Ratings "AAA"

Underlying Rating: S&P Global Ratings "AA-"

Tax Exempt - Non-Bank Qualified

NAME OF BIDDER	MATURITY (February 1)	COUPON RATE	REOFFERING YIELD	PRICE	TRUE INTEREST RATE
J.P. MORGAN SECURITIES LLC				\$47,090,796.17	3.0367%
New York, New York	2025	5.000%	3.500%		
Academy Securities	2026	5.000%	3.210%		
Estrada Hinojosa & Company	2027	5.000%	3.020%		
Rice Financial Products Company	2028	5.000%	2.870%		
Stern Brothers & Co. WMBE	2029	5.000%	2.820%		
Wiley Brother-Aintree Capital, LLC	2030	5.000%	2.800%		
	2031	5.000%	2.790%		
	2032	5.000%	2.820%		
	2033	5.000%	2.840%		
	2034	4.000%	3.000%		
MORGAN STANLEY & CO., LLC					3.0522%
New York, New York					
UBS FINANCIAL SERVICES INC.					3.0592%
New York, New York					
JEFFERIES					3.0828%
New York, New York					
MESIROW FINANCIAL, INC.					3.0954%
Chicago, Illinois					

* Subsequent to bid opening the individual maturity amounts were adjusted.

Adjusted Price: \$47,130,295.42 Adjusted Net Interest Cost: \$9,039,346.38 Adjusted TIC: 3.0292%

WELLS FARGO BANK, NATIONAL ASSOCIATION Charlotte, North Carolina	3.1004%
JANNEY MONTGOMERY SCOTT LLC Philadelphia , Pennsylvania	3.1097%
RBC CAPITAL MARKETS, LLC New York, New York	3.1135%
BAIRD Milwaukee, Wisconsin	3.2511%

RESULTS OF BOND SALE

White Bear Lake Area Schools, No. 624

April 8, 2024

Estimated Sources and Uses of Funds

School Building and Facilities Maintenance Bonds

	School Building Bonds	FM Bonds	Total
Bond Amount	\$13,000,000	\$29,835,000	\$42,835,000
Estimated Project Costs			
Dated Date	5/2/2024	5/2/2024	
Sources of Funds			
Par Amount	\$13,000,000	\$29,835,000	\$42,835,000
Investment Earnings ¹	48,405	214,143	262,548
Reoffering Premium ²	1,357,350	3,069,460	4,426,810
Total Sources	\$14,405,755	\$33,118,603	\$47,524,358
Uses of Funds			
Allowance for Discount Bidding ³	\$39,913	\$91,601	\$131,514
Capitalized Interest ⁴	0	1,071,703	1,071,703
Legal and Fiscal Costs ⁵	51,965	119,260	171,225
Net Available for Project Costs	14,313,877	31,836,038	46,149,915
Total Uses	\$14,405,755	\$33,118,603	\$47,524,358
Initial Deposit to Construction Fund	\$14,265,472	\$31,621,895	\$45,887,367

- 1 Estimated investment earnings for the bonds are based on an average interest rate of 0.75%, and an average life of 6 months for the school building portion and 12 months for the facilities maintenance portion.
- 2 The underwriter that purchases the bonds offered a premium, a portion of which may be retained by the underwriter as their compensation, or underwriter's discount. The remainder of the premium will be deposited in the construction fund and used to fund a portion of the project costs.
- 3 The allowance for discount bidding is an estimate of the compensation taken by the underwriter who provides the lowest true interest cost as part of the competitive bidding process and purchases the bonds. Ehlers provides independent municipal advisory services as part of the bond sale process and is not an underwriting firm.
- 4 Due to timing of the levy process, the District would not be able to make a tax levy to fund the interest payment due on the facilities maintenance portion of the new bonds due during fiscal year 2025. That payment would be made from bond proceeds.
- 5 Includes fees for municipal advisor, bond counsel, rating agency, paying agent and county certificates.

I.S.D. No. 624 (White Bear Lake), MN

\$42,835,000 G.O. School Building and Facilities Maintenance Bonds, Series 2024A

Issue Summary

Dated May 2, 2024

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/02/2024	-	-	-	-	-	-	-
02/01/2025	65,000.00	5.000%	1,545,591.80	1,610,591.80	(1,071,703.47)	538,888.33	538,888.33
08/01/2025	-	-	1,032,600.00	1,032,600.00	-	1,032,600.00	-
02/01/2026	3,200,000.00	5.000%	1,032,600.00	4,232,600.00	-	4,232,600.00	5,265,200.00
08/01/2026	-	-	952,600.00	952,600.00	-	952,600.00	-
02/01/2027	3,605,000.00	5.000%	952,600.00	4,557,600.00	-	4,557,600.00	5,510,200.00
08/01/2027	-	-	862,475.00	862,475.00	-	862,475.00	-
02/01/2028	3,875,000.00	5.000%	862,475.00	4,737,475.00	-	4,737,475.00	5,599,950.00
08/01/2028	-	-	765,600.00	765,600.00	-	765,600.00	-
02/01/2029	3,295,000.00	5.000%	765,600.00	4,060,600.00	-	4,060,600.00	4,826,200.00
08/01/2029	-	-	683,225.00	683,225.00	-	683,225.00	-
02/01/2030	3,360,000.00	5.000%	683,225.00	4,043,225.00	-	4,043,225.00	4,726,450.00
08/01/2030	-	-	599,225.00	599,225.00	-	599,225.00	-
02/01/2031	4,655,000.00	5.000%	599,225.00	5,254,225.00	-	5,254,225.00	5,853,450.00
08/01/2031	-	-	482,850.00	482,850.00	-	482,850.00	-
02/01/2032	4,540,000.00	5.000%	482,850.00	5,022,850.00	-	5,022,850.00	5,505,700.00
08/01/2032	-	-	369,350.00	369,350.00	-	369,350.00	-
02/01/2033	8,910,000.00	5.000%	369,350.00	9,279,350.00	-	9,279,350.00	9,648,700.00
08/01/2033	-	-	146,600.00	146,600.00	-	146,600.00	-
02/01/2034	7,330,000.00	4.000%	146,600.00	7,476,600.00	-	7,476,600.00	7,623,200.00
Total	\$42,835,000.00	-	\$13,334,641.80	\$56,169,641.80	(1,071,703.47)	\$55,097,938.33	-

Yield Statistics

Bond Year Dollars	\$280,982.26
Average Life	6.560 Years
Average Coupon	4.7457237%
Net Interest Cost (NIC)	3.2170523%
True Interest Cost (TIC)	3.0292375%
All Inclusive Cost (AIC)	3.0939139%
Bond Yield for Arbitrage Purposes	2.8766300%

IRS Form 8038

Net Interest Cost	2.8498308%
Weighted Average Maturity	6.614 Years

I.S.D. No. 624 (White Bear Lake), MN

\$13,000,000 G.O. School Building and Facilities Maintenance Bonds, Series 2024A

School Building Portion

Purpose 1 of 2

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S	Fiscal Total
05/02/2024	-	-	-	-	-	-
02/01/2025	65,000.00	5.000%	473,888.33	538,888.33	538,888.33	538,888.33
08/01/2025	-	-	315,475.00	315,475.00	315,475.00	-
02/01/2026	1,010,000.00	5.000%	315,475.00	1,325,475.00	1,325,475.00	1,640,950.00
08/01/2026	-	-	290,225.00	290,225.00	290,225.00	-
02/01/2027	1,175,000.00	5.000%	290,225.00	1,465,225.00	1,465,225.00	1,755,450.00
08/01/2027	-	-	260,850.00	260,850.00	260,850.00	-
02/01/2028	1,215,000.00	5.000%	260,850.00	1,475,850.00	1,475,850.00	1,736,700.00
08/01/2028	-	-	230,475.00	230,475.00	230,475.00	-
02/01/2029	1,095,000.00	5.000%	230,475.00	1,325,475.00	1,325,475.00	1,555,950.00
08/01/2029	-	-	203,100.00	203,100.00	203,100.00	-
02/01/2030	1,280,000.00	5.000%	203,100.00	1,483,100.00	1,483,100.00	1,686,200.00
08/01/2030	-	-	171,100.00	171,100.00	171,100.00	-
02/01/2031	1,605,000.00	5.000%	171,100.00	1,776,100.00	1,776,100.00	1,947,200.00
08/01/2031	-	-	130,975.00	130,975.00	130,975.00	-
02/01/2032	1,370,000.00	5.000%	130,975.00	1,500,975.00	1,500,975.00	1,631,950.00
08/01/2032	-	-	96,725.00	96,725.00	96,725.00	-
02/01/2033	2,605,000.00	5.000%	96,725.00	2,701,725.00	2,701,725.00	2,798,450.00
08/01/2033	-	-	31,600.00	31,600.00	31,600.00	-
02/01/2034	1,580,000.00	4.000%	31,600.00	1,611,600.00	1,611,600.00	1,643,200.00
Total	\$13,000,000.00	-	\$3,934,938.33	\$16,934,938.33	\$16,934,938.33	-

Yield Statistics

Bond Year Dollars	\$81,778.89
Average Life	6.291 Years
Average Coupon	4.8116799%
Net Interest Cost (NIC)	3.2007057%
True Interest Cost (TIC)	3.0093567%
All Inclusive Cost (AIC)	3.0763945%
Bond Yield for Arbitrage Purposes	2.8766300%

IRS Form 8038

Net Interest Cost	2.8258722%
Weighted Average Maturity	6.353 Years

I.S.D. No. 624 (White Bear Lake), MN

\$29,835,000 G.O. School Building and Facilities Maintenance Bonds, Series 2024A

Facilities Maintenance Portion

Purpose 2 of 2

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
05/02/2024	-	-	-	-	-	-	-
02/01/2025	-	-	1,071,703.47	1,071,703.47	(1,071,703.47)	-	-
08/01/2025	-	-	717,125.00	717,125.00	-	717,125.00	-
02/01/2026	2,190,000.00	5.000%	717,125.00	2,907,125.00	-	2,907,125.00	3,624,250.00
08/01/2026	-	-	662,375.00	662,375.00	-	662,375.00	-
02/01/2027	2,430,000.00	5.000%	662,375.00	3,092,375.00	-	3,092,375.00	3,754,750.00
08/01/2027	-	-	601,625.00	601,625.00	-	601,625.00	-
02/01/2028	2,660,000.00	5.000%	601,625.00	3,261,625.00	-	3,261,625.00	3,863,250.00
08/01/2028	-	-	535,125.00	535,125.00	-	535,125.00	-
02/01/2029	2,200,000.00	5.000%	535,125.00	2,735,125.00	-	2,735,125.00	3,270,250.00
08/01/2029	-	-	480,125.00	480,125.00	-	480,125.00	-
02/01/2030	2,080,000.00	5.000%	480,125.00	2,560,125.00	-	2,560,125.00	3,040,250.00
08/01/2030	-	-	428,125.00	428,125.00	-	428,125.00	-
02/01/2031	3,050,000.00	5.000%	428,125.00	3,478,125.00	-	3,478,125.00	3,906,250.00
08/01/2031	-	-	351,875.00	351,875.00	-	351,875.00	-
02/01/2032	3,170,000.00	5.000%	351,875.00	3,521,875.00	-	3,521,875.00	3,873,750.00
08/01/2032	-	-	272,625.00	272,625.00	-	272,625.00	-
02/01/2033	6,305,000.00	5.000%	272,625.00	6,577,625.00	-	6,577,625.00	6,850,250.00
08/01/2033	-	-	115,000.00	115,000.00	-	115,000.00	-
02/01/2034	5,750,000.00	4.000%	115,000.00	5,865,000.00	-	5,865,000.00	5,980,000.00
Total	\$29,835,000.00	-	\$9,399,703.47	\$39,234,703.47	(1,071,703.47)	\$38,163,000.00	-

Yield Statistics

Bond Year Dollars	\$199,203.38
Average Life	6.677 Years
Average Coupon	4.7186467%
Net Interest Cost (NIC)	3.2237631%
True Interest Cost (TIC)	3.0374606%
All Inclusive Cost (AIC)	3.1011609%
Bond Yield for Arbitrage Purposes	2.8766300%

IRS Form 8038

Net Interest Cost	2.8597032%
Weighted Average Maturity	6.727 Years

RESULTS OF BOND SALE

White Bear Lake Area Schools, No. 624

Preliminary Financing Plan for Capital Projects and Debt Levies

Capital Debt and Levy Plan
\$13,000,000 Future Voter Approved Bonds
\$104,710,000 Future Facilities Maintenance Bonds

Future Bond Issues

Type of Bond	Amount	Dated	Int. Rate
Fac. Maintenance	\$29,835,000	05/02/24	3.04%
Building Bonds	\$13,000,000	05/02/24	3.00%
Fac. Maintenance	\$15,565,000	02/01/26	4.50%
Fac. Maintenance	\$14,515,000	02/01/28	4.50%
Fac. Maintenance	\$13,885,000	02/01/30	4.50%
Fac. Maintenance	\$30,910,000	02/01/32	4.50%

April 8, 2024

Levy				Est. Tax		Debt Service Levies - Existing Bonds ²							Other Levies			Proposed Building Bond					Facilities Maintenance Funding						Combined Totals	
Pay. Year	Fiscal Year	Capacity Value ¹		Building Bonds	Alt. Fac. / FM Bonds	OPEB Bonds	Est. Debt Excess ³	Net Levy	Tax Rate	Leases and Ed Abatement ⁴	Capital Project Levy ⁵	Principal	Interest	Addl. Debt Excess ³	Net Levy	General Fund Revenue ⁷	Principal	Interest	Addl. Debt Excess ³	Est. LTFM Aid	Debt Levy	Total Levy	Tax Rate					
2019	2020	81,699	7.2%	930,510	4,510,043	10,109,663	(477,776)	15,072,440	18.45	2,434,861	1,866,380	-	-	-	-	737,551	-	-	-	(92,173)	-	20,019,058	24.50					
2020	2021	87,357	6.9%	11,945,049	5,075,205	9,602,775	(418,883)	26,204,147	30.00	1,927,951	1,998,489	-	-	-	-	712,796	-	-	-	(199,423)	-	30,643,959	35.08					
2021	2022	94,178	7.8%	18,778,282	5,326,681	-	-	24,104,963	25.60	1,923,978	2,138,058	-	-	-	-	6,887,058	-	-	-	(165,775)	-	34,888,282	37.05					
2022	2023	95,773	1.7%	12,378,266	11,411,903	-	-	23,790,169	24.84	1,779,797	2,291,668	-	-	-	-	5,574,264	-	-	-	(133,619)	-	33,302,279	34.77					
2023	2024	113,479	18.5%	15,450,829	13,188,949	-	(337,346)	28,302,432	24.94	1,816,739	2,356,639	-	-	-	-	4,765,873	-	-	-	(135,139)	-	37,106,543	32.70					
2024	2025	124,399	9.6%	15,280,309	15,793,185	-	(1,112,325)	29,961,169	24.08	1,809,621	2,731,164	65,000	473,888	-	565,833	7,140,825	-	1,071,703	6	(24,077)	-	42,184,535	33.91					
2025	2026	128,131	3.0%	14,916,694	15,677,530	-	(1,398,307)	29,195,917	22.79	1,817,371	2,993,977	1,010,000	630,950	-	1,722,998	5,475,815	2,190,000	1,434,250	-	(63,224)	3,805,463	44,948,316	35.08					
2026	2027	129,412	1.0%	18,363,686	12,549,495	-	(1,376,740)	29,536,441	22.82	1,817,871	3,083,796	1,175,000	580,450	-	1,843,223	4,585,815	2,430,000	2,025,175	-	(143,827)	4,677,934	45,401,253	35.08					
2027	2028	130,706	1.0%	18,348,566	12,957,315	-	(1,391,093)	29,914,788	22.89	1,811,371	3,114,634	1,215,000	521,700	(82,945)	1,740,590	4,555,815	2,660,000	1,903,675	-	(76,267)	4,791,859	45,852,791	35.08					
2028	2029	132,013	1.0%	18,610,016	12,994,433	-	(1,408,765)	30,195,684	22.87	1,811,371	3,145,780	1,095,000	460,950	(78,327)	1,555,421	4,965,815	2,200,000	2,423,850	(215,634)	-	4,639,409	46,313,481	35.08					
2029	2030	132,013	0.0%	18,552,371	12,937,050	-	(1,422,200)	30,067,221	22.78	1,811,371	3,177,238	1,280,000	406,200	(69,994)	1,700,516	5,145,815	2,080,000	2,313,850	-	(208,773)	4,404,769	46,306,931	35.08					
2030	2031	132,013	0.0%	21,144,559	8,518,020	-	(1,417,024)	28,245,555	21.40	1,811,371	3,177,238	1,605,000	342,200	(76,523)	1,968,037	5,130,815	3,050,000	2,834,675	-	(198,215)	5,980,694	46,313,710	35.08					
2031	2032	132,013	0.0%	21,060,244	8,532,878	-	(1,334,816)	28,258,305	21.41	1,811,371	3,177,238	1,370,000	261,950	(88,562)	1,624,986	5,565,815	3,170,000	2,682,175	-	(269,131)	5,875,653	46,313,368	35.08					
2032	2033	132,013	0.0%	23,368,826	-	-	(1,331,690)	22,037,136	16.69	1,811,371	3,177,238	2,605,000	193,450	(73,124)	2,865,248	5,955,815	6,305,000	3,914,625	-	(264,404)	10,466,202	46,313,011	35.08					
2033	2034	132,013	0.0%	23,355,439	-	-	(1,051,597)	22,303,842	16.90	1,811,371	3,177,238	1,580,000	63,200	(128,936)	1,596,424	5,975,815	7,745,000	3,599,375	-	(470,979)	11,440,615	46,305,305	35.08					
2034	2035	132,013	0.0%	23,348,404	-	-	(1,050,995)	22,297,409	16.89	1,811,371	3,177,238	-	-	-	-	5,975,815	9,635,000	3,279,600	-	(514,828)	13,045,502	46,307,336	35.08					
2035	2036	132,013	0.0%	23,292,019	-	-	(1,050,678)	22,241,341	16.85	1,811,371	3,177,238	-	-	-	-	6,175,815	10,000,000	2,846,025	-	(587,048)	12,901,279	46,307,044	35.08					
2036	2037	132,013	0.0%	23,293,646	-	-	(1,048,141)	22,245,505	16.85	1,811,371	3,177,238	-	-	-	-	6,175,815	10,440,000	2,396,025	-	(580,558)	12,897,269	46,307,199	35.08					
2037	2038	132,013	0.0%	23,292,885	-	-	(1,048,214)	22,244,671	16.85	1,811,371	3,177,238	-	-	-	-	11,775,815	5,580,000	1,926,225	-	(580,377)	7,301,159	46,310,255	35.08					
2038	2039	132,013	0.0%	24,133,384	-	-	(1,048,180)	23,085,204	17.49	1,811,371	3,177,238	-	-	-	-	11,775,815	4,790,000	1,675,125	-	(328,552)	6,459,829	46,309,458	35.08					
2039	2040	132,013	0.0%	23,511,758	-	-	(1,086,002)	22,425,755	16.99	1,811,371	3,177,238	-	-	-	-	11,775,815	5,595,000	1,459,575	-	(290,692)	7,116,611	46,306,791	35.08					
2040	2041	132,013	0.0%	18,544,628	-	-	(1,058,029)	17,486,598	13.25	1,811,371	3,177,238	-	-	-	-	11,775,815	8,430,000	1,207,800	-	(320,248)	9,799,442	44,050,466	33.37					
2041	2042	132,013	0.0%	18,534,521	-	-	(834,508)	17,700,013	13.41	1,811,371	3,177,238	-	-	-	-	11,445,815	9,035,000	828,450	-	(440,975)	9,915,648	44,050,085	33.37					
2042	2043	132,013	0.0%	18,536,831	-	-	(834,053)	17,702,778	13.41	1,811,371	3,177,238	-	-	-	-	11,445,815	9,375,000	421,875	-	(446,204)	9,840,515	43,977,717	33.31					
2043	2044	132,013	0.0%	18,529,429	-	-	(834,157)	17,695,271	13.40	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	34,129,696	25.85					
2044	2045	132,013	0.0%	18,538,406	-	-	(833,824)	17,704,582	13.41	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	34,139,007	25.86					
2045	2046	132,013	0.0%	-	-	-	-	-	-	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	16,434,425	12.45					
2046	2047	132,013	0.0%	-	-	-	-	-	-	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	16,434,425	12.45					
2047	2048	132,013	0.0%	-	-	-	-	-	-	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	16,434,425	12.45					
2048	2049	132,013	0.0%	-	-	-	-	-	-	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	16,434,425	12.45					
2049	2050	132,013	0.0%	-	-	-	-	-	-	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	16,434,425	12.45					
2050	2051	132,013	0.0%	-	-	-	-	-	-	1,811,371	3,177,238	-	-	-	-	11,445,815	-	-	-	-	-	16,434,425	12.45					
Totals				486,039,556	139,472,686	19,712,438	(25,205,344)	620,019,336		67,857,959	111,506,020	13,000,000	3,934,938	(598,411)	17,183,274	310,293,632	104,710,000	40,244,053	(5,716,617)	(1,033,524)	145,359,850	1,271,186,548						

1 Tax capacity value for taxes payable in 2019 through 2023 are final values, the value for taxes payable 2024 is an estimate based on information from the county and estimated percentage changes for later years are shown above.

2 Initial debt service levies are set at 105 percent of the principal and interest payments during the next fiscal year.

3 The debt excess adjustments for taxes payable in 2019 through 2024 are the actual amounts. Estimates for future years are based on 4.5% of the prior years' total debt service levy.

4 Lease levy amounts for future years are based on the best available estimates of future payments for all current and planned future leases.

5 These estimates assume that the current Capital Project Levy would be renewed at the same tax rate when it expires.

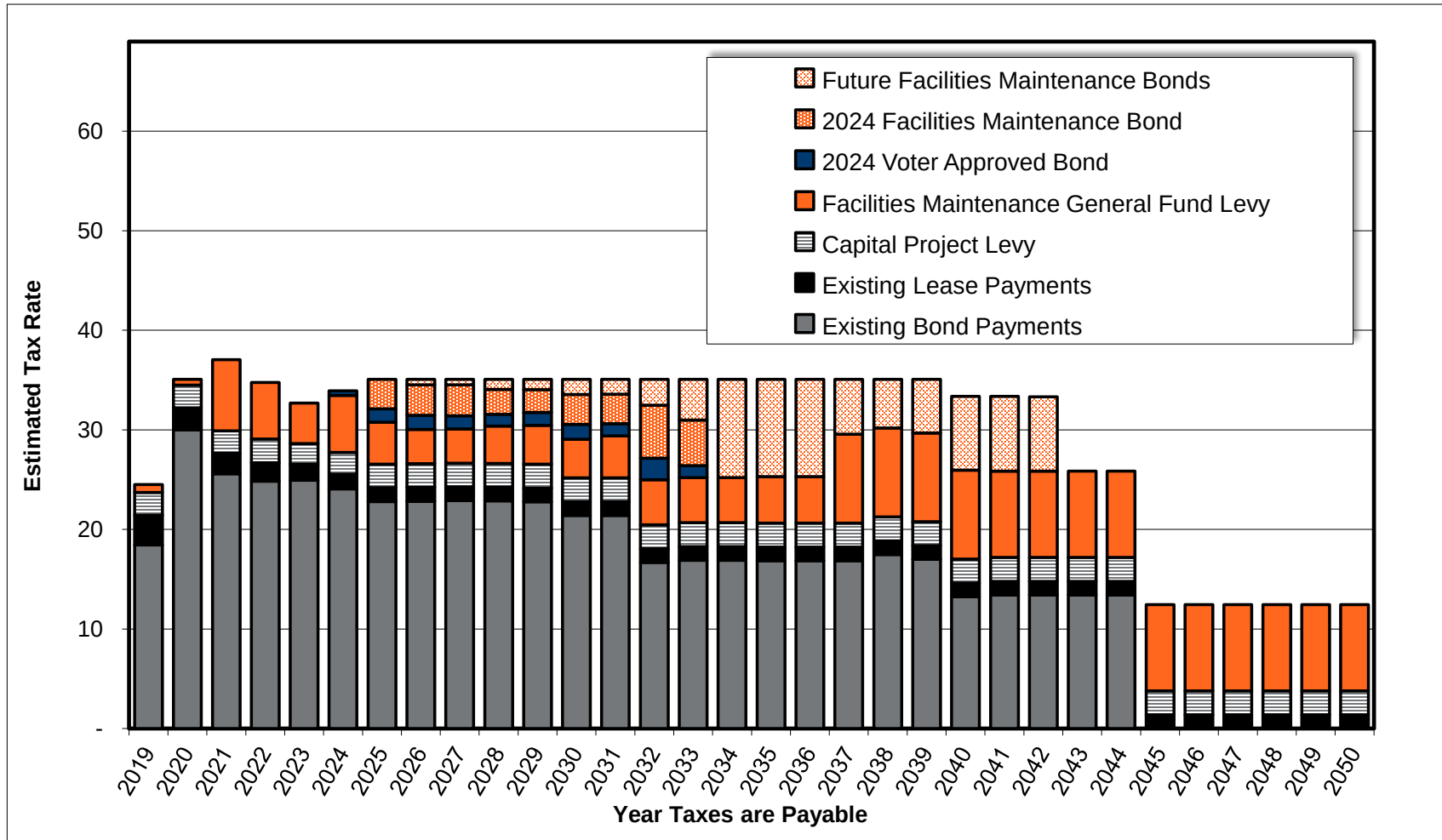
6 For the Facilities Maintenance bond portion, interest payments due during the first year would be paid from funds on hand in the debt service fund or bond proceeds.

RESULTS OF BOND SALE

White Bear Lake Area Schools, No. 624
Estimated Tax Rates for Capital and Debt Service Levies

Capital Debt and Levy Plan
 \$13,000,000 Future Voter Approved Bonds
 \$104,710,000 Future Facilities Maintenance Bonds

Date Prepared: April 8, 2024



RatingsDirect®

Summary:

White Bear Lake Independent School District No. 624, Minnesota; Appropriations; School State Program

Primary Credit Analyst:

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Summary:

White Bear Lake Independent School District No. 624, Minnesota; Appropriations; School State Program

Credit Profile		
US\$42.835 mil GO sch bldg and facs maintenance bnds ser 2024A dtd 05/02/2024 due 02/01/2034		
Long Term Rating	AAA/Stable	New
Underlying Rating for Credit Program	AA-/Stable	New
White Bear Lake Indpt Sch Dist #624 certs of part ser 2020B dtd 07/30/2020 due 04/01/2029		
Long Term Rating	A+/Stable	Affirmed
White Bear Lake Indpt Sch Dist #624 GO		
Long Term Rating	AAA/Stable	Current
Underlying Rating for Credit Program	AA-/Stable	Affirmed
White Bear Lake Indpt Sch Dist #624 GO Sch bldg bnds		
Long Term Rating	AAA/Stable	Current
Underlying Rating for Credit Program	AA-/Stable	Affirmed

Credit Highlights

- S&P Global Ratings assigned its 'AAA' long-term rating (based on credit enhancement) and 'AA-' underlying rating to White Bear Lake Independent School District (ISD) No. 624, Minn.'s anticipated \$42.8 million series 2024A general obligation (GO) school building and facilities maintenance bonds.
- At the same time, we affirmed our 'AA-' underlying rating on the district's GO bonds outstanding and our 'A+' long-term rating on the district's certificates of participation (COPs) outstanding.
- The outlook is stable.

Security

The district's unlimited-tax GO pledge secures the series 2024A bonds. This issuance is part facilities and maintenance bonds (\$29.8 million), and use of the remaining voter-approved GO bond issuance authorization (\$13 million). The district will use series 2024A bond proceeds to finance capital improvements throughout its school sites and remodeling and equipping existing district facilities.

The long-term rating reflects the security provided by the district's participation in the Minnesota Credit Enhancement Program. The program rating reflects the rating on Minnesota and moves in tandem with the state GO rating and outlook.

Lease payments by the district under a lease purchase agreement, subject to annual appropriation, secure the COPs. We rate these obligations one notch lower than the district's general creditworthiness to account for the appropriation

risk associated with the lease payments.

Credit overview

State funding increases and multiple rounds of expenditures cuts have supported a return of fund balance near its reserve policy minimum of 8%. Although the fund balance dipped in fiscal year 2023 to 5.8% officials intend to restore the fund balance to 7.5% based on its budgeted surplus at fiscal end 2024 (June 30) and meet the reserve minimum in fiscal 2026. A history of long-term structural imbalances constrains the credit profile with operating deficits in every year but two in fiscal years 2011 to 2023. An array of factors including enrollment changes, growth-driven capital, and facilities maintenance costs, along with challenges posed by the state's special education funding formula, have contributed to years of structural imbalance. Although the district is not in compliance with its reserve policy it has maintained reserves at levels that we consider good.

The district's budgeted surplus (\$2.4 million or 2% of expenditures) for 2024, is fueled by the increase in its operating levy by 7% based on an inflation adjustment through a 10-year operating referendum approved in 2017, bringing in \$2.2 million in additional revenue, coupled with increases in special education funding (25%) and state aid per pupil (see "U.S. Local Governments Credit Brief: Minnesota School Districts Means And Medians", published June 28, 2023, on RatingsDirect). Financial projections show stronger revenues are expected in fiscal 2025 with the district's 2.4% increase in the operating levy, and state aid will increase again. Officials are planning significant budget cuts in both fiscal 2025(\$1.5 million) and 2026 (\$1.55 million) by general cost cutting through the departments and teaching staff reductions for smaller class sizes and budgeting for slightly positive results in these years. Officials remain committed to reaching the district's 8% reserve policy minimum. The district can raise revenues with voter approval, with current capacity to levy an additional \$5.6 million for operations; we view revenue-raising flexibility to be a credit strength.

White Bear Lake ISD No. 624 is headquartered in its namesake city, a rapidly growing suburb about 13 miles northeast of St. Paul within the Twin Cities metropolitan statistical area (MSA). Officials report continued housing development and anticipate enrollment will be stable although they include enrollment declines in projections for conservative expense assumptions. We anticipate that the strength of the local economy in conjunction with recent structural budgetary changes will offset the weaker reserve position and debt profile over the outlook horizon.

The rating reflects our assessment of the district's:

- Very strong economic fundamentals with continued population and tax base growth that creates a growing potential base for enrollment, providing solid support for the high and increasing debt burden;
- Long-term trend of structural imbalance and drawdowns on available reserves, which fell to less than 8% of operating expenditures for the first time in at least a decade in fiscal 2020, but which we anticipate will regain balance in fiscal 2024 and beyond given recent structural changes. The district's total governmental cash includes the restricted cash in the capital projects building -construction fund and accounts for \$151 million (or 81%) of the district cash and temporary investments at fiscal year-end 2023;
- Standard financial management practices and policies, with some optimistic revenue and expenditure assumptions in previous years, semiannual budget-to-actual reporting to the board, financial projections through fiscal 2024, a 10-year rolling long-term capital plan with more robust reporting as of June 2022, and a formal fund balance policy of maintaining at least 8.0% of operating expenditures in reserve (reduced from 12.5% in May 2021 and with which the district is not in compliance);

- High debt burden on a per capita basis, with debt service carrying charges that we expect will increase but remain elevated in the near term. The district's additional debt plans of \$15 million in the next two years is not an credit pressure as at least the same amount will amortize annually; and
- Manageable and adequately funded pension plan and other postemployment benefits (OPEB) profile with OPEB assets, which we do not consider a medium-term credit pressure.

Environmental, social, and governance

We have assessed the district's environmental, social, and governance (ESG) factors and view them as neutral in our credit rating analysis.

Outlook

The stable outlook reflects our view of the district's measures to cut costs and revenue enhancements will support improvement in fund balances after fiscal 2023. We believe the district's revenue-raising flexibility and reasonable budgetary assumptions will support a return of available reserves to the 8% of operating expenditures required by its fund balance policy by at least fiscal 2026. The outlook further reflects our view of the district's deep and diverse local economy, situated in the Twin Cities MSA, with steady enrollment growth likely over the next several years.

Downside scenario

We could lower the rating if the district's available rebound to least the level required by the district's policy within the next two audited fiscal years, in addition if unexpected additional debt issuance further elevates districts debt metrics, we could lower the rating.

Upside scenario

We could take a positive rating action during the outlook horizon in the unlikely event that the district's reserve position improves to very strong levels on a sustained basis, and if its debt profile significantly moderates, with all else equal.

Credit Opinion

Minnesota School District Credit Enhancement Program

The State of Minnesota Credit Enhancement Program is a standing appropriation program authorized by State Statute, Section 126C.55. Under the program, the state will pay debt service from its general fund if the district fails to pay. State payments have a standing appropriation from Minnesota's general fund, which we view as equivalent to a general fund pledge. The standing appropriation is not subject to executive unallotment authority, and eligible projects are central to Minnesota's operations and purpose. We see no unusual political, timing, or administrative risk related to the debt payment. The credit enhancement program rating reflects that on Minnesota and moves in tandem with the state GO rating and outlook.

White Bear Lake ISD No. 624, Minn.--key credit metrics

	Characterization	Most recent	Historical information		
			2023	2022	2021
Economic indicators					
Population				69,541	68,987
Median household EBI % of U.S.	Strong			124.0	130.0
Per capita EBI % of U.S.	Strong			121.0	129.0
Market value (\$000s)		11,781,356	11,781,356	10,496,207	9,518,472
Market value per capita (\$)	Extremely strong	169,416	169,416	150,936	137,975
Top 10 taxpayers % of taxable value	Very diverse		4.1	4.1	4.5
Financial indicators					
Total available reserves (\$000s)			7,831	9,913	12,236
Available reserves % of operating expenditures	Good		5.9	7.4	9.8
Total government cash % of governmental fund expenditures			68.2	85.1	127.4
Operating fund result % of expenditures			-2.2	-2.0	0.8
Financial Management Assessment	Standard				
Enrollment		8,304	8,236	8,166	8,330
Debt and long-term liabilities					
Overall net debt % of market value	Moderate	4.4	4.2	4.4	4.0
Overall net debt per capita (\$)	High	7,500	7,055	6,597	5,565
Debt service % of governmental fund noncapital expenditures	Elevated		15.1	14.5	16.6
Direct debt 10-year amortization (%)	Average	49.7	48.2	41.4	37.8
Required pension contribution % of governmental fund expenditures			2.5	2.2	3.1
OPEB actual contribution % of governmental fund expenditures			0.4	0.6	1.3
Minimum funding progress, largest pension plan (%)			68.9	74.5	85.3

EBI--Effective buying income. OPEB--Other postemployment benefits.

Related Research

Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.spglobal.com/ratings for further information. Complete ratings information is available to RatingsDirect subscribers at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.spglobal.com/ratings.

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AGENDA ITEM: **Immersion Programming Study Group**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Dr. Wayne Kazmierczak, Superintendent;**
Tim Wald, Assistant Superintendent for
Finance and Operations

BACKGROUND:

Tim Wald, Assistant Superintendent for Finance and Operations will give an update on the formation of an Elementary World Language Immersion Steering Committee that will begin the study of language immersion at the elementary level.



Exploring Immersion Programming

APRIL 8, 2024

District Strategic Plan

At the August 8, 2022 Regular Meeting, the White Bear Lake Area School Board heard an update of the District's Strategic Planning process and approved four updated strategies:

- We will create and sustain a safe, equitable and nurturing environment.
- ***We will promote, encourage and support students' personal learning experiences and aspirations.***
- ***We will ensure our organization continuously transforms to fulfill our mission.***
- We will establish healthy and vital engagement with our entire community.

GO BEARS



Steering Committee Members

- | | |
|--|---|
| ☐ Steve Asper | ☐ Kim Rasch |
| ☐ Jen Babiash | ☐ Darcy Rodriguez |
| ☐ Ayan Ibrahim | ☐ Briana Santoscoy |
| ☐ John Leininger | ☐ Julian Stanke |
| ☐ Cynthia Mueller | ☐ Tim Wald |
| ☐ Ang Nelson | |

GO BEARS // // // // //

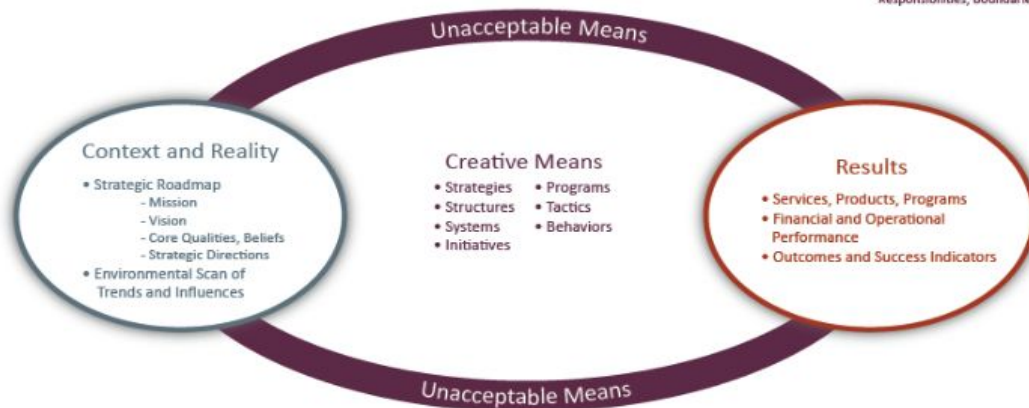


Purpose of the Steering Committee

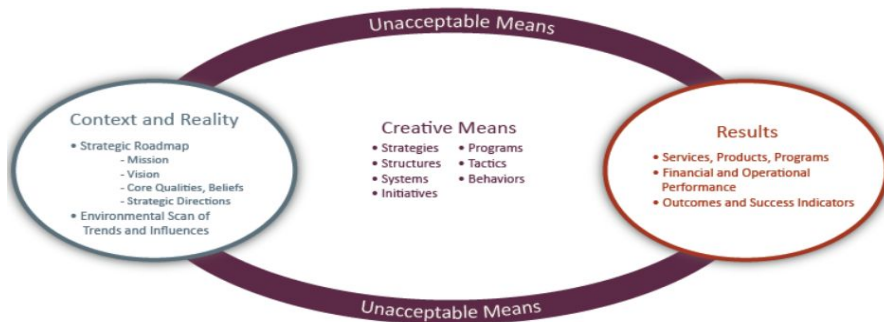
- The purpose of the Steering Committee is to **establish the framework** for developing a Spanish Immersion program within WBLAS. The committee will **determine key parameters** for the program that will **guide future work of stakeholder engagement efforts** and will **make a recommendation** to the school board in **October, 2024**.

GO BEARS // // // // //

- Governance and Operational Leadership
- Establishing boundaries for Creative Work
 - Clarity of Roles, Responsibilities, Boundaries



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The Why <i>Our Current Reality</i>	The Not How <i>Our Unacceptable Means of Achieving the Results</i>	The What <i>Our Desired Results from Any Option</i>

The Why <i>Our Current Reality</i>	The Not How <i>Our Unacceptable Means of Achieving the Results</i>	The What <i>Our Desired Results from Any Option</i>
1. There is high demand for immersion across the metro and we don't have a program 2. Growing awareness and desire for bilingualism (Spanish) 3. Multilingual learners don't have the opportunity to learn in their native language alongside other students. 4. Spanish is the 2nd most common language spoken in the country. 5. Increasing number of Spanish speaking newcomers enrolling in our district. 6. We have 9 smaller elementary schools that provide flexibility for unique programming. 7. Many WBL families seek immersion opportunities outside of the district. 8. There is a network of immersion programs across the metro that are supportive of each other providing access to resources.		

The Why <i>Our Current Reality</i>	The Not How <i>Our Unacceptable Means of Achieving the Results</i>	The What <i>Our Desired Results from Any Option</i>
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Parameters include:

The Why, The NOT How, The What

Process for Engaging Stakeholders:
involving parents, teachers, staff, key
community stakeholders

Acceptable Models - format,
curriculum, assessment, outcomes, location

Recommendation to the Board

GO BEARS

AGENDA ITEM: **Policy 403, Discipline, Suspension and Dismissal of School District Employees**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Matt Mons, Director of Human Resources and General Counsel**

BACKGROUND:

School Board Policy 403, Discipline, Suspension and Dismissal of School District Employees, was reviewed by the School Board Policy Committee and Cabinet, and is being recommended for a first reading. The changes recommended to this policy are in sections I, II, III, IV, and V and the legal and cross references.

The purpose of this policy is to achieve effective operation of the school district's programs through the cooperation of all employees under a system of policies and rules applied fairly and uniformly.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the May 13, 2024 or a subsequent School Board meeting agenda for action.

Adopted: April 29, 1996
Revised: May 10, 2021
Revised: _____

White Bear Lake Area
School District #624 Policy 403

403 DISCIPLINE, SUSPENSION AND DISMISSAL OF SCHOOL DISTRICT EMPLOYEES

I. PURPOSE

The purpose of this policy is to achieve ~~the~~ effective operation of the school district's programs through the cooperation of all employees under a system of policies and rules applied fairly and uniformly.

II. GENERAL STATEMENT OF POLICY

The disciplinary process described herein is designed to utilize progressive steps, where appropriate, to produce positive corrective action. While the school district intends that, in most cases, progressive discipline will be administered, the specific form of discipline chosen in a particular case and/or the decision to impose discipline in a manner otherwise, is solely within the discretion of the school district.

III. DISCIPLINE

A. Violation of School Laws and Rules.

The form of discipline imposed for violations of school laws and rules may vary from a written reprimand to termination of employment or discharge, depending upon factors such as the nature of the violation, whether the violation was intentional, knowing and/or willful, and whether the employee has been the subject of prior disciplinary action of the same or a different nature. School laws and rules to which this provision applies include:

1. policies of the school district;
2. directives and/or job requirements imposed by the administration and/or the employee's supervisor; and
3. federal, state, and local laws, rules and regulations, including, but not limited to, the rules and regulations adopted by federal and state agencies.

B. Substandard Performance.

An employee's substandard performance may result in the imposition of discipline ranging from a written reprimand to termination of

employment. In most instances, discipline imposed for the reason of substandard performance will follow a progressive format.

C. Misconduct.

Misconduct of an employee will result in the imposition of discipline consistent with the seriousness of the misconduct. Conduct which falls into this category includes, but is not limited to:

1. unprofessional conduct;
2. failure to observe rules, regulations, policies, and standards of the school district and/or directives and orders of supervisors and any other act of an insubordinate nature;
3. continuing neglect of duties in spite of directives, written warnings, and/or other forms of discipline;
4. personal and/or immoral misconduct;
5. use of illegal drugs, alcohol, or any other chemical substance on the job or any use off the job which impacts the employee's performance;
6. deliberate and serious violation of the rights and freedoms of other employees, students, parents, or other persons in the school community;
7. activities of a criminal nature relating to the fitness or effectiveness of the employee to perform the duties of the position;
8. failure to follow the canons of professional and personal ethics;
9. falsification of credentials and experience;
10. unauthorized destruction of school district property;
11. neglect of duty;
12. violation of the rights of others as provided by federal and state laws related to human rights.
13. other sufficient grounds relating to any other act constituting inappropriate conduct;

IV. FORMS OF DISCIPLINE

- A. The forms of discipline that may be imposed by the school district include, but are not limited to:
 - 1. written warning or reprimand;
 - 2. disciplinary suspension, demotion, or leave of absence without pay; and
 - 3. dismissal/termination or discharge from employment.
- B. Other forms of discipline, including any combination of the forms described in paragraph A above, may be imposed if, in the judgment of the administration, another form of discipline will better accomplish the school district's objective of stopping or correcting the offending conduct or improving the employee's performance.

V. PROCEDURES FOR ADMINISTERING POLICY

- A. ~~In an instance where~~ When any form of discipline is imposed, the employee's supervisor will:
 - 1. Advise the employee of any inadequacy, deficiency or conduct which is the cause of the discipline in writing. If given orally, the supervisor will document the fact that an oral warning was given to the employee, specifying the date, time, and nature of the oral warning.
 - 2. Provide directives to the employee to correct the conduct or performance.
 - 3. Forward copies of all writings to the administrator in charge of personnel for filing in the employee's personnel file.
 - 4. Allow a reasonable period of time, when appropriate, for the employee to correct or remediate the performance or conduct.
 - 5. Specify the expected level of performance or modification of conduct to be required from the employee.
- B. The school district retains the right to immediately discipline, terminate, or discharge an employee as appropriate, subject to relevant governing law and collective bargaining agreements when ~~where~~ applicable.

Legal References: Minn. Stat. § 122A.40 (~~Teachers~~—Employment; Contracts; Termination)
 Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class)

Minn. Stat. § 122A.44 (Contracting with Teachers; Substitute Teachers)
Minn. Stat. § 122A.58 (Coaches; Termination of Duties)
Minn. Stat. § 123B.02, Subd. 14 (General Powers of Independent School Districts ~~Employees; Contracts for Services~~)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 197.46 *et. seq.* (Veterans Preference Act)

Cross References: ~~MSBA Service Manual, Chapter 3, Employees~~

AGENDA ITEM: **Policy 498, Respectful Workplace**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Matt Mons, Director of Human Resources and General Counsel**

BACKGROUND:

School Board Policy 498, Respectful Workplace, was reviewed by the School Board Policy Committee and Cabinet, and is being recommended for a first reading. The changes recommended to this policy are in sections I, II, III, and IV.

The purpose of this policy is to maintain an environment that fosters mutual respect, prevents bullying, and promotes harmonious, productive working relationships.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the May 13, 2024 or a subsequent School Board meeting agenda for action.

498 RESPECTFUL WORKPLACE

I. PURPOSE

The school district strives to maintain an environment that fosters mutual respect, prevents bullying, and promotes harmonious, productive working relationships. Our district believes in going beyond what is required by law. **It** ~~and~~ expects school personnel to treat each other and students in a manner in which they would like to be treated and to give ~~to~~ others the respect that is due to every individual, whether it is a fellow employee, School Board member, member of administration, agent, volunteer, student or visitor to our premises. As a result, school personnel are prohibited from engaging in behavior that substantially interferes with a professional, productive, respectful working environment, including behavior that is disrespectful, obscene, inappropriate, offensive, or an act of bullying.

It is the responsibility of the administration of the school district to implement this policy and support it through positive leadership and personal example. Further, it is the responsibility of the administration to contribute to the maintenance of a work environment that is consistent with this policy.

II. DEFINITIONS

- A. “Retaliation” - includes but is not limited to any form of intimidation, reprisal, or harassment.
- B. “School Personnel” - includes School Board members, school employees, agents, volunteers and contractors subject to the supervision and control of the school district.

III. REGULATIONS

- A. The school district expects that everyone will act responsibly to establish a pleasant and friendly work environment. However, if any school personnel or student feels they have been subjected to any form of disrespectful or bullying behavior by school personnel other than the Superintendent or a School Board member, the person should report that conduct to their immediate supervisor, another member of administration, or Human Resources within three calendar days of the offense. While written reports are encouraged, a complaint may be made orally. All school personnel should notify a member of administration regarding any disrespectful or bullying behavior that they witness or are told another person received. No personnel of the school district shall permit, condone, or tolerate disrespectful or bullying

behavior. Any school personnel receiving a complaint shall advise the immediate supervisor, the Director of Human Resources, or the Superintendent of the complaint.

- B. Depending upon the nature and seriousness of the complaint, the supervisor or other administrator receiving the complaint shall determine the nature and scope of the investigation or follow-up procedures. If the complaint involves serious allegations, the matter shall promptly be referred to the Superintendent who shall determine what type of investigation should be conducted. The Superintendent shall determine the nature and scope of the investigation and designate the person responsible for the investigation or follow-up relating to the complaint. The designated investigator shall ascertain details concerning the complaint and respond promptly to the appropriate administrator concerning the status or outcome of the matter.
- C. Any school district action taken pursuant to this policy will be consistent with the requirements of applicable collective bargaining agreements, contracts, Minnesota Statutes, and school district policies. The school district will take such disciplinary action it deems necessary and appropriate, including warning, suspension, or termination to end and prevent any further occurrences of disrespectful or bullying behavior.
- D. A timely resolution of each complaint will be reached and communicated to the complaining party. The Superintendent shall be copied on the correspondence and consulted in advance of the written response when appropriate. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of Minnesota Statutes, Chapter 13 (Minnesota Government Data Practices Act) or other law.
- E. The school district will take appropriate action with any school personnel who retaliates against any person who makes a good faith report to this policy.
- F. The school district reserves the right to determine whether any type of behavior is disrespectful and injurious to the morale of the organization.
- G. In the case of a concern or complaint against the Superintendent or a School Board member, the preceding provisions A through F, of this section do not apply and are replaced by the following:
 - 1. The concern or complaint should be brought directly to the attention of the School Board Chair (or Vice Chair if the Board Chair is the subject of the complaint). If the complaint is made to a supervisor or administrator, the School Board Chair (or Vice Chair) shall be advised of the complaint as soon as reasonably possible.

2. The School Board Chair (or Vice Chair if the Board Chair is the subject of the complaint) shall determine the type of investigation to be conducted, the nature and scope of the investigation and the person responsible for the investigation or follow-up relating to the concern or complaint.
 3. Upon completion of the investigation, the School Board Chair (or Vice Chair if the Board Chair is the subject of the complaint) shall bring the concern or complaint and the findings of the investigation to the School Board for resolution.
 4. The School Board will communicate to the complaining party a resolution to the concern or complaint in a timely manner. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of Minnesota Statutes, Chapter 13 (Minnesota Government Data Practices Act) or other law.
 5. Any School Board action taken pursuant to this policy will be consistent with **the** requirements of Minnesota Statutes, and school district policies.
 6. The School Board will take appropriate action with the Superintendent or any School Board member who retaliates against any person who makes a good faith report pursuant to this policy.
 7. The School Board reserves the right to determine whether any type of behavior by the Superintendent or a School Board member is disrespectful and injurious to the morale of the school district.
- H. Complaints which fall under school district Policy No. 413: Harassment and Violence, should be filed pursuant to that policy.

IV. TRAINING AND EDUCATION

- A. The school district will annually provide education, information, and training to school district personnel regarding this policy.

Legal References: Minn. Stat. § 13 (Minnesota Government Data Practices Act)

Cross References: WBLASB Policy 209 (Code of Ethics)
WBLASB Policy 215 (School Board Member Code of Conduct)
WBLASB Policy 413, (Harassment & Violence Policy)
WBLASB Policy 514 (Bullying Prevention Policy)

AGENDA ITEM: **Policy 502, Search of Student Lockers, Desks, Personal Possessions and Student's Person**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Dr. Alison Gillespie, Assistant Superintendent for Teaching and Learning**

BACKGROUND:

School Board Policy 502, Search of Student Lockers, Desks, Personal Possessions and Student's Person, was reviewed by the School Board Policy Committee and Cabinet, and is being recommended for a first reading. The changes recommended to this policy are in sections I, III, IV, and V and the legal references.

The purpose of this policy is to provide a safe and healthful educational environment by enforcing the school district's policies against contraband.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the May 13, 2024 or a subsequent School Board meeting agenda for action.

Adopted: July 22, 1996
Revised: June 11, 2001
Revised: June 8, 2009
Revised: January 11, 2010
Revised: _____

White Bear Lake Area
School District #624 Policy 502

Revised: May 10, 2021

502 SEARCH OF STUDENT LOCKERS, DESKS, PERSONAL POSSESSIONS AND STUDENT'S PERSON

I. PURPOSE

The purpose of this policy is to provide ~~for~~ a safe and healthful educational environment by enforcing the school district's policies against contraband.

II. GENERAL STATEMENT OF POLICY

A. Lockers and Personal Possessions Within a Locker

Pursuant to Minnesota statutes, school lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school authorities for any reason at any time, without notice, without student consent, and without a search warrant. The personal possessions of students within a school locker may be searched only when school officials have a reasonable suspicion that the search will uncover evidence of a violation of law or school rules. As soon as practicable after the search of a student's personal possessions, the school officials must provide notice of the search to students whose lockers were searched unless disclosure would impede an ongoing investigation by police or school officials.

B. Desks

School desks are the property of the school district. At no time does the school district relinquish its exclusive control of desks provided for the convenience of students. Inspections of the interior of desks may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant.

C. Personal Possessions and Student's Person

The personal possession of students and/or a student's person may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law or school rules. The search will be reasonable in its scope and intrusiveness.

D. Searches

To support our efforts to keep our schools safe and drug-free, school administrators may use dogs trained to detect contraband, including drugs or weapons, to conduct random searches of school district property including, but not limited to, buildings, student lockers, grounds, parking lots, and vehicles parked on school grounds.

- E. A violation of this policy occurs when students use lockers and desks for unauthorized purposes or to store contraband. A violation occurs when students carry contraband on their person or in their personal possessions.

III. DEFINITIONS

- A. "Contraband" means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes but is not limited to weapons and "look-alikes," alcoholic beverages, controlled substances and "look-alikes," and other materials belonging to the school district, and stolen property.
- B. "Personal possessions" includes but ~~are is~~ not limited to purses, backpacks, bookbags, packages, and clothing.
- C. "Reasonable suspicion" means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official's personal observation, a report from a student, parent, or staff member, a student's suspicious behavior, a student's age, and past history or record of conduct, or other reliable sources of information.
- D. "Reasonable scope" means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further investigation (e.g. to prevent violence, serious and immediate risk of harm or destruction of evidence), and the age of the student.

IV. PROCEDURES

- A. School officials may inspect the interiors of lockers and desks for any reason at any time, without notice, without student consent, and without a search warrant.
- B. A school official conducting any search may determine when it is appropriate to have a second official present as an observer.

- C. School officials may inspect the personal possessions of a student and/or a student's person based on a reasonable suspicion that the search will uncover a violation of law or school rules. A search of personal possessions of a student and/or a student's person will be reasonable in its scope and intrusiveness.
- D. Administrators (or principal designee) may conduct searches with the use of metal detection devices. School officials may scan a student's personal belongings and/or scan a student's person.
- E. School administrators may use dogs trained to detect contraband, including drugs or weapons, to conduct random searches of school district property including, but not limited to, buildings, student lockers, grounds, parking lots, and vehicles parked on school grounds. When conducting a canine search, a qualified and authorized canine trainer and school administrator shall accompany the dogs. If a dog indicates that contraband, including drugs or weapons, is present on school property, school administrators will conduct a further search.
- F. As soon as practicable after a search of personal possessions within a locker pursuant to this policy, the school authorities must provide notice of the search to students whose possessions were searched unless disclosure would impede an ongoing investigation by police or school officials.
- G. Whenever feasible, a search of a person shall be conducted in private by a school official of the same ~~sex~~ gender. A second school official of the same ~~sex~~ gender shall be present as an observer during the search of a person whenever feasible.
- H. A strip search is a search involving the removal of coverings or clothing from private areas. Mass strip searches, or body cavity searches, are prohibited. Strip searches will be conducted by a school administrator only in circumstances involving imminent danger.
- I. Passive breath alcohol sensor devices may be used to screen students and student's guests for evidence of alcohol consumption at school sponsored events.
- J. Administration with reasonable suspicion of student use of alcohol during the school day may use the passive breath alcohol sensor device to determine alcohol consumption.
- K. A copy of this policy will be printed in the student handbook or disseminated in any other way which school officials deem appropriate. The school district shall provide a copy of this policy to a student when the student is given use of a locker.

V. DIRECTIVES AND GUIDELINES

School administration may establish reasonable directives and guidelines which address specific needs of the school district, such as use of tape in lockers, standards of cleanliness and care, posting of pin-ups and posters ~~that~~ ~~which~~ may constitute sexual harassment, etc.

VI. SEIZURE OF CONTRABAND

If a search yields contraband, school officials will seize the item and, where appropriate, turn it over to law enforcement officials for ultimate disposition.

VII. VIOLATIONS

A student found to have violated this policy and/or the directives and guidelines implementing it shall be subject to discipline in accordance with the school district's Student Discipline Policy, which may include suspension, exclusion, or expulsion, and the student may, when appropriate, be referred to law enforcement officials.

Legal References: U.S. Const. ~~itution~~, ~~amend. IV~~ ~~Fourth Amendment~~
Minn. Const., art. I, § 10
Minn. Stat. § 121A.72 (School Locker Policy)
New Jersey v. T.L.O., 469 U.S. 325, 105 S.Ct. 733, 83 L.Ed.2d 720 (1985)
G.C. v. Owensboro Public Schools, 711 F.3d 623 (6th Cir. 2013)

Cross Reference: WBLASB Policy 417 (Chemical Use and Abuse)
WBLASB Policy 418 (Drug-Free Workplace/Drug-Free School)
WBLASB Policy 501 (School Weapons)
WBLASB Policy 506 (Student Discipline)

AGENDA ITEM: **Policy 606.5, Library Materials**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Dr. Alison Gillespie, Assistant Superintendent
for Teaching and Learning**

BACKGROUND:

School Board Policy 606.5, Library Materials, was reviewed by the School Board Policy Committee and Cabinet. This is a new policy and it is being recommended for adoption.

The purpose of this policy is to provide direction regarding the initial selection of library materials and the review of library materials when removal has been requested.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the May 13, 2024 or a subsequent School Board meeting agenda for action.

606.5 LIBRARY MATERIALS

I. PURPOSE

The School Board recognizes that library materials are a vital component of a student's education. The library should serve as a marketplace of ideas that go beyond the prescribed curriculum. Students are generally required to utilize curriculum materials. In contrast, students are generally free to access specific library materials that match their interests. Accordingly, library materials should provide opportunities for learning and enrichment that aligns with the needs and broad interests of students in the school.

The School Board endorses the inclusion of library materials that present different points of view for students to consider, including differing views on controversial issues. The School Board also endorses the inclusion of library materials that reflect our diverse society and the contributions that countless groups and individuals have made to our country and the world. The School Board believes that the inclusion of these types of materials promotes critical thinking and encourages lifelong learning.

The purpose of this policy is to provide direction regarding the initial selection and review of library materials when removal has been requested. The Superintendent is responsible for implementing this policy. To that end, the Superintendent or a designee may establish additional procedures for responding to requests to remove library materials.

II. DEFINITIONS

- A. "Library" means a media center/learning commons that is located in a district school and contains library materials for students to access and use free of charge and on an equitable basis. A library may also provide access to electronic materials. This policy does not govern access to electronic materials that are accessed through the internet.
- B. "Library materials" are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a library or through access to electronic materials. "Library materials" do not include materials made available to students as part of the curriculum.
- C. "Library media specialist" is a person who holds a Library Media Specialist teaching license from the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students.

- D. “Obscene” means that the work which, taken as a whole, appeals to the prurient interest in sex and depicts or describes in a patently offensive manner sexual conduct and which, taken as a whole, does not have serious literary, artistic, political, or scientific value.

III. INITIAL SELECTION OF LIBRARY MATERIALS

- A. Primary Responsibility for Initial Selection. In consultation with professional staff and within budgeted amounts, the library media specialist is primarily responsible for the initial selection of library materials. The library media specialist will apply the selection criteria stated in this policy.

- B. Selection Criteria. When considered as a whole, library materials should:

1. enrich, support, or supplement the curriculum;
2. promote reading for pleasure by responding to a broad array of personal needs and interests of a diverse student body;
3. reflect the needs, ages, and maturity levels of students in the building in which the library is located;
4. reflect artistic value, literary value, educational significance;
5. promote critical thinking in daily living or in areas of general importance to members of society, including, but not limited to, politics, science, history, religion, medicine, law, economics, or safety; or
6. promote equity or an understanding of the views, triumphs, or struggles of others.

- C. Prohibited Criteria. Library materials must not be excluded from the initial selection because of the race, nationality, religion, sex, gender, gender identity, or political views of the author.

- D. Donations. The District will not accept donated materials for inclusion in its libraries. The District will accept monetary donations.

IV. REQUESTS TO REMOVE SPECIFIC LIBRARY MATERIALS

- A. Eligible Individuals. The following individuals are eligible to initiate a review process to determine whether a specific library material will be removed: an eighteen-year-old student who attends the school in which the library material is located; the parent or guardian of a student who

is less than eighteen years of age and attends the school in which the library material is located; the principal of the building in which the library material is located; the district's Superintendent; a quorum of the School Board as evidenced by a vote of the School Board at an open meeting.

B. Limited Number of Requests. Because of the time required to process a request for removal, the District will process no more than nine requests (one for each full month that school is in session) for removal per school year.

C. Meeting Required. Before requesting the removal of a specific library material, an eighteen-year-old student or the parent or guardian of a student who is less than eighteen years of age must meet (virtually or in person) with the library media specialist and building principal to state the objections to the specific library material and to give the library media specialist and the principal an opportunity to respond.

D. Request for Removal. An eligible individual may request removal of a specific library material by submitting a written request to the Superintendent's office on a form developed by the Superintendent or a designee. The form must be completed in its entirety. The Superintendent will not process the request if the specific material has been the subject of a request for removal during the previous five years or if the form is not completed in its entirety.

E. Appointment of Review Committee. Within a reasonable period of time after receiving the request for removal, the Superintendent or a designee will appoint a Review Committee to consider the request for removal. The Superintendent or designee is encouraged, but not required, to include the following individuals on the Review Committee:

1. A member of the school district administration;
2. A principal or associate principal;
3. A teacher;
4. A library media specialist;
5. A community member with no direct connection to the request;
6. Any other person(s) who, in the view of the Superintendent, would be helpful in considering the objection, applying the review criteria, and evaluating whether the specific library material should be removed.

F. Continued Access to Material. Absent extraordinary circumstances, the

District will not deny students access to the library material until the review process is completed. Out of practical necessity, however, copies of the library material may be taken from the library so they can be reviewed by the Review Committee.

G. Legal Standard. In *Board of Education v. Pico*, 457 U.S. 853 (1982), the U.S. Supreme Court held that School Boards generally have discretion to remove books from school libraries as long as the removal does not violate the First Amendment. Whether a removal violates the First Amendment depends on the motivation for removing the book. School Boards “may not remove books from the school library shelves simply because they dislike the ideas contained in those books and seek by their removal to ‘prescribe what shall be orthodox in politics, nationalism, religion, or other matters of opinion.’” However, the First Amendment does not prohibit School Boards from removing books for other legitimate reasons. For example, the Supreme Court noted that School Boards may remove books on the grounds that they are “vulgar” or lack “educational suitability.” The U.S. Supreme Court has also held that the First Amendment does not prohibit school officials from regulating speech in the educational environment that is “obscene,” “vulgar,” “lewd,” or “plainly offensive.” See *Bethel School District No. 403 v. Fraser*, 478 U.S. 675 (1986); *Morse v. Frederick*, 551 U.S. 393 (2007) (interpreting *Fraser*).

H. Review Criteria. The Review Committee may decide to remove a specific library material if the material is: (1) obscene; (2) vulgar or lewd to a degree that it is educationally unsuitable for students in the school given their ages and levels of maturity; (3) educationally unsuitable because it does not meet the initial selection criteria; or (4) objectively inaccurate as a whole. The committee may not vote to remove specific library material because the committee, the School Board, school officials, or any other person dislikes the ideas contained in the library material or wants to remove the material in an effort to prescribe what is orthodox in the reporting of history or in religion, politics, nationalism, or other matters of opinion.

I. Review and Report. The Review Committee will review the specific library material as a whole and will apply the review criteria outlined in this policy. The Review Committee may consult with individuals who have relevant professional knowledge. After this process is complete, the Review Committee will vote, in a manner that records each member’s vote, on whether to remove the material in question. A meeting is not required. After voting, the Review Committee will submit a brief written report to the Superintendent containing the Review Committee’s decision to retain or remove the specific library material and the basis for the decision.

J. Notice of Decision. The Superintendent or a designee will provide notice

of the Review Committee's decision to the person who requested the removal of a specific library material.

K. **Appeal.** The requestor may appeal the Review Committee's decision by submitting a written appeal to the Superintendent within fourteen calendar days after receiving notice of the decision. The written appeal must state all the reasons why the requester believes the committee's decision is incorrect. The Superintendent or a designee will review the specific library material in question, apply the review criteria outlined in this policy, and then affirm or reverse the Review Committee's decision. The decision of the Superintendent is final unless a quorum of the School Board votes at an open meeting to initiate the process to determine whether a specific library material should be reviewed. If a quorum of the School Board initiates the review process, the Superintendent's decision may be appealed to the School Board. On review, the School Board is bound by the review criteria outlined in this policy.

V. ADMINISTRATIVE REMOVAL

This policy does not prohibit a library media specialist or other administrators from removing specific library material because it has not been utilized by any student for an extended period of time or it has been utilized rarely, it is damaged or in poor physical condition, or there are other similar reasons unrelated to content.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.901 (Public School Libraries and Media Centers)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Board of Education v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624 (1943)

Cross References: WBLASB Policy 524 (Electronic Technologies Acceptable Use Policy)
WBLASB Policy 606 (Textbooks and Instructional Materials)

AGENDA ITEM: **Policy 801, Equal Access to Facilities of
Secondary Schools**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for
Finance and Operations**

BACKGROUND:

School Board Policy 801, Equal Access to Facilities of Secondary Schools, was reviewed by the School Board Policy Committee and Cabinet, and is being recommended for a first reading. The changes recommended to this policy are in sections II, V and the legal and cross references.

The purpose of this policy is to implement the Equal Access Act by granting equal access to secondary school facilities for students who wish to conduct a meeting for religious, political, or philosophical purposes during non-instructional time.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the May 13, 2024 or a subsequent School Board meeting agenda for action.

Adopted: August 18, 1997
Revised: May 13, 2013
Revised: May 10, 2021
Revised: _____

White Bear Lake Area
School District #624 Policy 801

801 EQUAL ACCESS TO FACILITIES OF SECONDARY SCHOOLS

I. PURPOSE

The purpose of this policy is to implement the Equal Access Act by granting equal access to secondary school facilities for students who wish to conduct a meeting for religious, political, or philosophical purposes during non-instructional time.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is not to deny equal access or a fair opportunity to, or to discriminate against, students who wish to conduct a meeting, on the basis of the religious, political, philosophical, or other content of the speech at such meetings.
- B. The School Board has created a limited open forum for students enrolled in secondary schools during which non-curriculum related student groups shall have equal access and a fair opportunity to conduct meetings during non-instructional time.
- C. Student use of facilities under this policy does not imply school district sponsorship, approval, or advocacy of the content of the expression at such meetings.
- D. The school district retains its authority to maintain order and discipline on school premises, to protect the well-being of students and faculty, and to assure that attendance of students at meetings is voluntary.
- E. In adopting and implementing this equal access policy, the school district will NOT:
 - 1. influence the form or content of any prayer or other religious activity;
 - 2. require any person to participate in prayer or other religious activity;
 - 3. expend public funds beyond the incidental cost of providing the space for student-initiated meetings;

4. compel any school agent or employee to attend a school meeting if the content of the speech at the meeting is contrary to the beliefs of the agent or employee;
5. sanction meetings that are otherwise unlawful;
6. limit the rights of groups of students based on the size of the group;
7. abridge the constitutional rights of any person.

III. DEFINITIONS

- A. "Limited open forum" means that the school grants an offering to or opportunity for one or more non-curriculum related student groups to meet on school premises during non-instructional time.
- B. "Meeting" includes activities of student groups which are permitted under a limited open forum and are not directly related to the school curriculum. Distribution of literature does not constitute a meeting protected by the Equal Access Act.
- C. "Non-instructional time" means time set aside by the school before actual classroom instruction begins or after actual classroom instruction ends.
- D. "Secondary school" means any school with enrollment of pupils ordinarily in grades 6 through 12 or any portion thereof.
- E. "Sponsorship" includes the act of promoting, leading, or participating in a meeting. The assignment of a school employee for custodial, observation, or maintenance of order and discipline purposes does not constitute sponsorship of the meeting.

IV. FAIR OPPORTUNITY CRITERIA

Secondary schools in this school district shall uniformly provide that:

- A. A meeting held pursuant to this policy is voluntary and student-initiated;
- B. There is no sponsorship of the meeting by the school or its agents or employees;
- C. Employees or agents of the school are present at religious meetings only in a non-participatory capacity;
- D. The meeting does not materially and substantially interfere with the orderly conduct of educational activities within the school; and

- E. Non-school persons may not direct, control, or regularly attend activities of student groups.

V. PROCEDURES

- A. Any student who wishes to initiate a meeting under this policy shall apply to the principal of the building at least 48 hours in advance of the time of the activity or meeting. The student must agree to the following:
 - 1. All activities or meetings must comply with existing policies, regulations, and procedures that govern the operation of school-sponsored activities.
 - 2. The activities or meetings are voluntary and student-initiated. The principal may require assurances of this fact.
- B. Student groups meeting under this policy must comply with the following rules:
 - 1. Those attending must not engage in any activity that is illegal, dangerous, or which materially and substantially interferes with the orderly conduct of the educational activities of the school. Such activities shall be grounds for discipline of an individual student and grounds for a particular group to be denied access.
 - 2. The groups may not use the school name, school mascot name, school emblems, the school district name, or any name that might imply school or district sponsorship or affiliation in any activity, including fundraising and community involvement.
 - 3. The groups must comply with school policies, regulations, and procedures governing school-sponsored activities.
- C. Students applying for use of school facilities under this policy must provide the following information to the principal:
 - 1. time and date of meeting;
 - 2. estimated number of students in attendance; and
 - 3. special equipment needs.
- D. The building principal has responsibility to:
 - 1. Keep a log of application information;

2. Find and assign a suitable room for the meeting or activity. The number of students in attendance will be limited to the safe capacity of the meeting space.
 3. Note the condition of the facilities and equipment before and after use.
 4. Assure proper supervision. Assignment of staff to be present in a supervisory capacity does not constitute school district sponsorship of the meeting or activity.
 5. Assure that the meeting or activity does not interfere with the school's regular instructional activities.
- E. The school district shall not expend public funds for the benefit of students meeting pursuant to this policy beyond the incidental cost of providing space. The school district will provide no additional or special transportation.
- F. Nonschool persons may not direct, conduct, control, or regularly attend meetings and activities held pursuant to this policy.
- G. School district employees or agents may not promote, lead, participate in, or otherwise sponsor meetings or activities held pursuant to this policy.
- H. A copy of this policy and procedures shall be made available to each student who initiates a request to use school facilities.

Legal References: 20 U.S.C. §§ 4071-74 (Equal Access Act)
 20 U.S.C. § 7905 (Boy Scouts of America Equal Access Act)
Board of Educ. Of Westside Community Schools v. Mergens, 496 U.S. 226, ~~1105 S.Ct. 2356~~ (1990)
Good News Club v. Milford Central School, 553 U.S. 98, ~~1215 S.Ct. 2093~~ (2001)
Child Evangelism Fellowship of Minnesota v. Special School Dist. 1, 690 F.3d 996 (8th Cir. 2012)
Child Evangelism Fellowship of Minnesota v. Elk River Area School Dist. 728, 599 F.Supp. 2d 1136 (D. Minn. 2009)

Cross References: WBLASB Policy 902 (Use of School District Facilities and Equipment)
~~MSBA Service Manual, Chapter 13 (School Law Bulletin "O") (Equal Access Act)~~

AGENDA ITEM: **Policy 910, Awarding of Honorary Diploma**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Tim Maurer, Director of Community Services and Recreation**

BACKGROUND:

School Board Policy 910, Awarding of Honorary Diploma, was reviewed by the School Board Policy Committee and Cabinet, and is being recommended for a first reading. The changes recommended to this policy are in section V.

The purpose of this policy is to provide guidelines for the awarding of honorary diplomas.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the May 13, 2024 or a subsequent School Board meeting agenda for action.

Adopted: November 10, 2008
Revised: February 8, 2016
Revised: April 16, 2021
Revised: _____

White Bear Lake Area
School District #624 Policy 910

910 AWARDING OF HONORARY DIPLOMA

I. PURPOSE

The purpose of this policy is to provide guidelines for the awarding of honorary diplomas.

II. GENERAL STATEMENT OF POLICY

In the interest of recognizing individuals who have attended the White Bear Lake Area Public Schools or those schools which subsequently were made part of the White Bear Lake Public Schools, the School Board may, by approval of the Board at a regularly scheduled meeting, honor such individuals by the designation of an honorary diploma.

III. DEFINITION

An honorary diploma shall be a recognition bestowed upon an individual consistent with the criteria in this policy. An honorary diploma shall not be a substitute for a regular diploma, nor shall it carry with it the meaning of a White Bear Lake Area Schools diploma as specified in Policy 613, Graduation Requirements.

IV. LEGAL AUTHORITY FOR GRANTING AN HONORARY DIPLOMA

The authority to grant an honorary diploma shall be consistent with the applied powers granted by Minnesota State Statutes, and as described in Policy 201, Legal Status of the School Board.

V. CRITERIA FOR AWARDING AN HONORARY DIPLOMA

The School Board may, at its discretion, award an honorary diploma to an individual who meets all of the following criteria.

- A. Attendance at a White Bear Lake Area Schools elementary or secondary school, or a school which subsequently was made a part of the school district; but did not graduate from a White Bear Lake High School; and
- B. Demonstrated lifelong exemplary service to the community, state, or nation; and

- C. Demonstrates through this lifelong service character consistent with the School District's mission statement and core values.

Cross References: WBLASB Policy 201 (Legal Status of the School Board)
WBLASB Policy 613 (Graduation Requirements)

E. OPERATIONAL ITEMS

AGENDA ITEM: **Action to Award 2024A General Obligation School Building and Facilities Maintenance Bonds**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for Finance and Operations;**
Andi Johnson, Director of Finance

BACKGROUND:

There were two facilities funding strategies to finance the facilities improvements identified and recommended by the Facilities Planning Committee: 1) Voter-approved general obligation bonds (approved by taxpayers on November 5, 2019); and 2) Facilities maintenance bonds for eligible Long-Term Facilities Maintenance (LTFM) projects. Both of these strategies were included in the original tax impact statement for the 2019 Bond Referendum.

At the August 14, 2023 School Board meeting the Board approved the “resolution stating the intention to issue general obligation school building and facilities maintenance bonds, series 2024A, in the maximum aggregate principal amount of \$42,835,000.” At that time the board approved the administration to accept the bond sale.

At the March 26, 2024 School Board work session the presale report was presented to the board.

Earlier this meeting Shelby McQuay from Ehlers Public Finance Advisors reported on the sale of 2024A General Obligation School Building and Facilities Maintenance Bonds.

RECOMMENDATION:

Approve the sale of the 2024A General Obligation School Building and Facilities Maintenance Bonds in the amount of \$42,835,000 as presented.

EXTRACT OF MINUTES OF MEETING
OF THE SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 624
(WHITE BEAR LAKE AREA SCHOOLS)
RAMSEY, ANOKA, AND WASHINGTON COUNTIES, MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 624 (White Bear Lake Area Schools), Ramsey, Anoka, and Washington Counties, Minnesota, was duly held in the School District on April 8, 2024, commencing at 5:30 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION AWARDING THE SALE OF GENERAL OBLIGATION SCHOOL BUILDING AND FACILITIES MAINTENANCE BONDS, SERIES 2024A, IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF \$42,835,000; FIXING THEIR FORM AND SPECIFICATIONS; AND DIRECTING THEIR EXECUTION AND DELIVERY

BE IT RESOLVED by the School Board (the “Board”) of Independent School District No. 624 (White Bear Lake Area Schools), Ramsey, Anoka, and Washington Counties, Minnesota (the “District”), as follows:

Section 1. Findings, Determinations; Sale of Bonds.

1.01 Background. The Board intends to issue general obligation school building bonds and facilities maintenance bonds. In connection therewith, it is hereby determined that:

(a) School Building Bonds.

(i) At a duly called and regularly held special election on November 5, 2019, the voters of the District approved the issuance and sale by the District of general obligation bonds for the acquisition and betterment of school sites and facilities in the maximum principal amount of \$326,000,000 pursuant to Minnesota Statutes, Chapter 475, as amended (the “Act”).

(ii) The purpose of the bonds as approved by the voters is to provide financing for the acquisition and betterment of school sites and facilities, including the construction and equipping of a new grades K-5 elementary school facility; the construction of various projects to accommodate projected enrollment growth districtwide; the completion of deferred maintenance projects at all school district facilities; the construction, acquisition and installation of safety and security improvements at all school district facilities; the construction of additions and renovations to current district elementary schools; the construction of additions and renovations to the high school North Campus to convert that site and facility for use as a grades 9-12 single site high school facility; the construction of renovations to the high school South Campus to convert it for use as a middle school facility; the construction of renovations to the Sunrise Park Middle School facility to convert it for uses to include a senior citizen center, an early childhood center, the Transition Education Center and the District office; and the construction of renovations to the current District Center building to allow for expansion of the Central Middle School facility (the “School Building Project”).

(iii) On March 5, 2020, the District issued its General Obligation School Building Bonds, Series 2020A, in the principal amount of \$250,000,000 pursuant to the Act, in accordance with the authority granted by District voters, leaving a remaining unused voter-approved bond authority of \$76,000,000.

(iv) On April 7, 2022, the District issued its General Obligation School Building Bonds, Series 2022A, in the principal amount of \$63,000,000 pursuant to the Act, in accordance with the authority granted by District voters, leaving a remaining unused voter-approved bond authority of \$13,000,000.

(v) On August 14, 2023, the Board adopted a resolution (the “Intent Resolution”) stating the intention of the District, in part, to issue its general obligation school building bonds (the “School Building Portion”), in the original aggregate principal amount not to exceed \$13,000,000, pursuant to the Act, to provide financing for the School Building Project.

(b) Facilities Maintenance Bonds.

(i) The District is authorized under the Act, and Minnesota Statutes, Section 123B.595, as amended (“Section 123B.595”) to issue general obligation facilities maintenance bonds for the purpose of financing certain facilities and site maintenance projects approved by the Commissioner of Education (the “Commissioner”).

(ii) Within the Intent Resolution, the Board also stated its intention to issue general obligation facilities maintenance bonds (the “Facilities Maintenance Portion”), in the aggregate principal amount not to exceed \$29,835,000, pursuant to the Act and Section 123B.595 to finance the costs of certain facilities and site maintenance projects of the District (the “Facilities Maintenance Project”) which are included in the District’s ten-year facilities plan for Fiscal Year 2025, and related financing costs. The School Building Project and the Facilities Maintenance Project are hereinafter collectively referred to as the “Projects.”

(c) Pursuant to the Intent Resolution, the Board found and determined that the School Building Portion and the Facilities Maintenance Portion shall be issued together in a single series in the original aggregate principal amount of approximately \$42,835,000 (the “Bonds”). The Board designated the Bonds as the “General Obligation School Building and Facilities Maintenance Bonds, Series 2024A.”

(d) Pursuant to the Intent Resolution, the District covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, as amended, which provides for payment by the State of Minnesota of the debt service on the Bonds in the event the District notifies the State of Minnesota of a potential default by the District in the timely payment of the debt service on the Bonds. The District understands that as a result of its covenant to be bound by said provisions, these provisions shall be binding as long as the Bonds remain outstanding.

(e) The District is authorized by Section 475.60, subdivision 2(9), of the Act to sell the Bonds other than pursuant to a competitive sale because the District has retained Ehlers and Associates, Inc. (the “Municipal Advisor”) to serve as the District’s independent municipal advisor in connection with the sale of the Bonds. The actions of the District staff and the Municipal Advisor in negotiating the sale of the Bonds are ratified and confirmed in all aspects.

1.02. Award to the Purchaser and Interest Rates. The proposal of J.P. Morgan Securities LLC, as syndicate manager (the “Purchaser”), to purchase the Bonds of the District is hereby found and determined to be a reasonable offer and is hereby accepted, the proposal being to purchase the Bonds at a price of \$47,130,295.42 (par amount of the Bonds of \$42,835,000, plus original issue premium of \$4,426,809.75, less an underwriter’s discount of \$131,514.33), plus accrued interest, if any, to date of delivery for Bonds bearing interest as follows:

<u>Year</u>	<u>Interest Rate</u>	<u>Year</u>	<u>Interest Rate</u>
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2025	5.000%	2030	5.000%
2026	5.000%	2031	5.000%
2027	5.000%	2032	5.000%
2028	5.000%	2033	5.000%
2029	5.000%	2034	4.000%

True interest cost: 3.0292375%

1.03. Purchase Contract. The execution and delivery of a Proposal Form, dated as of April 8, 2024 (the “Purchase Agreement”), between the District and the Purchaser, is hereby ratified and confirmed in the form set forth in EXHIBIT A to this resolution (the “Resolution”). The Bonds shall be issued and delivered in accordance with the terms and conditions of the Purchase Agreement and this Resolution. The amount proposed by the Purchaser in excess of the minimum bid shall be credited to the Debt Service Fund hereinafter created or deposited in the Construction Fund hereinafter created, as determined by the Treasurer in consultation with the Municipal Advisor. The Municipal Advisor is directed to receive and retain the good faith payment of the Purchaser in accordance with the terms of the Purchase Agreement, pending completion of the sale of the Bonds.

1.04. Terms and Principal Amounts of the Bonds. The District shall forthwith issue and sell the Bonds pursuant to the Act and Section 123B.595 in the total principal amount of \$42,835,000, originally dated May 2, 2024, in the denomination of \$5,000 each or any integral multiple thereof, numbered No. R-1 upward, bearing interest as above set forth, and maturing serially on February 1 in the years and amounts as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2025	\$65,000	2030	\$3,360,000
2026	\$3,200,000	2031	\$4,655,000
2027	\$3,605,000	2032	\$4,540,000
2028	\$3,875,000	2033	\$8,910,000
2029	\$3,295,000	2034	\$7,330,000

(a) \$13,000,000 of the principal amount of the Bonds, constituting the School Building Portion, maturing on February 1 in the years and in the amounts set forth below, are being used to finance the School Building Project:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2025	\$65,000	2030	\$1,280,000
2026	\$1,010,000	2031	\$1,605,000
2027	\$1,175,000	2032	\$1,370,000
2028	\$1,215,000	2033	\$2,605,000
2029	\$1,095,000	2034	\$1,580,000

(b) \$29,835,000 of the principal amount of the Bonds, constituting the Facilities Maintenance Portion, maturing on February 1 in the years and in the amounts set forth below, are being used to finance the Facilities Maintenance Project:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2025	--	2030	\$2,080,000
2026	\$2,190,000	2031	\$3,050,000
2027	\$2,430,000	2032	\$3,170,000
2028	\$2,660,000	2033	\$6,305,000
2029	\$2,200,000	2034	\$5,750,000

1.05. Schedule of Maturities. The schedule of maturities satisfies the requirements of Section 475.54, subdivision 1 of the Act.

1.06. Optional Redemption. The District may elect on February 1, 2032, and on any day thereafter to prepay Bonds due on or after February 1, 2033. Redemption may be in whole or in part and if in part, at the option of the District and in such manner as the District shall determine. If less than all Bonds of a maturity are called for optional redemption, the District shall notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC shall determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments shall be at a price of par plus accrued interest to the date of optional redemption.

Section 2. Registration and Payment.

2.01. Registered Form. The Bonds shall be issued only in fully registered form. The interest thereon and, upon surrender of each Bond, the principal amount thereof, is payable by check or draft issued by the Registrar described herein.

2.02. Dates; Interest Payment Dates. Each Bond shall be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond shall be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond shall be dated as of the date of original issue. The interest on the Bonds is payable on February 1 and August 1 of each year, commencing February 1, 2025, to the registered owners of record thereof as of the close of business on the fifteenth day immediately preceding each interest payment date, whether or not such day is a business day.

2.03. Registration. The District shall appoint a bond registrar (the "Registrar"), authenticating agent (the "Authenticating Agent"), and paying agent (the "Paying Agent"). Except as specifically provided otherwise in Section 7 hereof, the effect of registration and the rights and duties of the District and the Registrar with respect thereto are as follows:

(a) Register. The Registrar must keep at its principal corporate trust office a bond register (the "Bond Register") in which the Registrar provides for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred, or exchanged.

(b) Transfer of Bonds. Upon surrender for transfer of a Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar shall authenticate and deliver, in the name of the

designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until that interest payment date.

(c) Exchange of Bonds. When Bonds are surrendered by the registered owner for exchange the Registrar shall authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner's attorney in writing.

(d) Cancellation. Bonds surrendered upon transfer or exchange shall be promptly cancelled by the Registrar and thereafter disposed of as directed by the District.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar shall incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The District and the Registrar may treat the person in whose name a Bond is registered in the Bond Register as the absolute owner of the Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes, and payments so made to a registered owner or upon the owner's order shall be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees, and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds sufficient to reimburse the Registrar for any tax, fee, or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen, or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen, or lost the Registrar shall deliver a new Bond of like amount, number, maturity date, and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen, or lost upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen, or lost, upon filing with the Registrar evidence satisfactory to it that the Bond was destroyed, stolen, or lost, and of the ownership thereof, and upon furnishing to the Registrar an appropriate bond or indemnity in form, substance, and amount satisfactory to it and as provided by law, in which both the District and the Registrar must be named as obligees. Bonds so surrendered to the Registrar shall be cancelled by the Registrar and evidence of such cancellation must be given to the District. If the mutilated, destroyed, stolen, or lost Bond has already matured or been called for redemption in whole in accordance with its terms it is not necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, notice thereof identifying the Bonds to be redeemed shall be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) to the registered owner of each Bond to be redeemed at the address shown on the Bond Register and, if publication of the notice of redemption is required by law, by publishing the notice of redemption as required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, shall not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for

redemption shall cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

2.04. Appointment of Initial Registrar, Paying Agent, and Authenticating Agent. The District appoints Bond Trust Services Corporation, Roseville, Minnesota, as the initial Registrar, Paying Agent, and Authenticating Agent with respect to the Bonds. The Board Chair and the Clerk are authorized to execute and deliver, on behalf of the District, a contract with Bond Trust Services Corporation, as the initial Registrar, Paying Agent, and Authenticating Agent with respect to the Bonds. Upon merger or consolidation of the Registrar, Paying Agent, and Authenticating Agent with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar, Paying Agent, and Authenticating Agent. The District agrees to pay the reasonable and customary charges of the Registrar, Paying Agent, and Authenticating Agent for the services performed. The District reserves the right to remove the Registrar, Paying Agent, or Authenticating Agent upon thirty (30) days' notice and upon the appointment of a successor Registrar, Paying Agent, or Authenticating Agent, in which event the predecessor Registrar, Paying Agent, or Authenticating Agent must deliver all cash and Bonds in its possession to the successor Registrar, Paying Agent, or Authenticating Agent and the Registrar must deliver the Bond Register to the successor Registrar. On or before three (3) business days prior to each principal or interest due date, without further order of the Board, the Treasurer must transmit to the Paying Agent money sufficient for the payment of all principal and interest then due.

2.05. Execution, Authentication, and Delivery. The Bonds shall be prepared under the direction of the Clerk and executed on behalf of the District by the signatures of the Board Chair and the Clerk, provided that those signatures may be printed, engraved, or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose signature appears on the Bonds ceases to be such officer before the delivery of a Bond, that signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond shall not be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on the Bond has been duly executed by the manual signature of an authorized representative of the Authenticating Agent. Certificates of authentication on different Bonds need not be signed by the same representative of the Authenticating Agent. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this Resolution. When the Bonds have been so prepared, executed, and authenticated the Clerk shall deliver the same to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser is not obligated to see to the application of the purchase price.

Section 3. Form of Bond.

3.01. Execution of the Bonds. The Bonds shall be printed or typewritten in substantially the form attached hereto as EXHIBIT B.

3.02. Approving Legal Opinion. The Clerk is authorized and directed to obtain a copy of the proposed approving legal opinion of Kennedy & Graven, Chartered, Minneapolis, Minnesota, and cause the opinion to accompany each Bond.

Section 4. Payment; Security; Funds; Pledges and Covenants.

4.01. Debt Service Fund. The Bonds shall be payable from the General Obligation School Building and Facilities Maintenance Bonds, Series 2024A Debt Service Fund (the "Debt Service Fund") hereby created. The District will maintain the following accounts in the Debt Service Fund: the "School

Building Project Account,” and the “Facilities Maintenance Project Account” (collectively, the “Accounts”).

(a) School Building Project Account. Proceeds of ad valorem taxes hereinafter levied for the payment of the debt service on the School Building Portion of the Bonds are hereby pledged to the School Building Project Account of the Debt Service Fund. The amounts to be applied to pay the principal of and interest on the School Building Portion of the Bonds shall be deposited in the School Building Project Account of the Debt Service Fund at least three (3) business days prior to each respective interest payment date and principal payment date. There is appropriated to the School Building Project Account of the Debt Service Fund amounts over the minimum purchase price of the Bonds paid by the Purchaser to the extent designated for deposit in the Debt Service Fund in accordance with Section 1.03 hereof.

(b) Facilities Maintenance Project Account. Proceeds of ad valorem taxes hereinafter levied for the payment of the debt service on the Facilities Maintenance Portion of the Bonds are hereby pledged to the Facilities Maintenance Project Account of the Debt Service Fund. The amounts to be applied to pay the principal of and interest on the Facilities Maintenance Portion of the Bonds shall be deposited in the Facilities Maintenance Project Account of the Debt Service Fund at least three (3) business days prior to each respective interest payment date and principal payment date. There is appropriated to the Facilities Maintenance Project Account of the Debt Service Fund amounts over the minimum purchase price of the Bonds paid by the Purchaser to the extent designated for deposit in the Debt Service Fund in accordance with Section 1.03 hereof. There is also appropriated to the Facilities Maintenance Project Account of the Debt Service Fund: (a) amounts, if any, transferred from the general fund account for long-term facilities maintenance to the Facilities Maintenance Project Account of the Debt Service Fund, pursuant to Section 123B.595, subdivision 10(a)(5); (b) any long-term facilities maintenance equalized aid receivable under Section 123B.595, subdivision 9; and (c) all other moneys as shall be appropriated by the Board to the Facilities Maintenance Project Account of the Debt Service Fund from time to time.

4.02. Construction Fund. The District hereby creates the General Obligation School Building and Facilities Maintenance Bonds, Series 2024A Construction Fund (the “Construction Fund”). The District will maintain the following accounts in the Construction Fund: the “School Building Project Account,” and the “Facilities Maintenance Project Account.”

(a) School Building Project Account. Proceeds of the School Building Portion of the Bonds (reduced by the appropriation made in accordance with Section 5.04 to pay costs of issuance and the appropriation, if any, of any portion of the School Building Portion of the Bonds made in accordance with Section 4.01 hereof) shall be deposited in the School Building Project Account of the Construction Fund and used solely to pay costs of the School Building Project. Any balance remaining in the School Building Project Account of the Construction Fund after completion of the School Building Project may be used for any other public use authorized by law and approved by resolution adopted or vote taken in the manner required to authorize the application of the proceeds of the School Building Portion of the Bonds for such new use and purpose, or credited to the School Building Project Account of the Debt Service Fund or other District debt service fund, all in accordance with Section 475.65 of the Act.

(b) Facilities Maintenance Project Account. Proceeds of the Facilities Maintenance Portion of the Bonds (reduced by the appropriation made in accordance with Section 5.04 to pay costs of issuance and the appropriation, if any, of any portion of the Facilities Maintenance Portion of the Bonds made in accordance with Section 4.01 hereof) shall be deposited in the

Facilities Maintenance Project Account of the Construction Fund and used solely to pay costs of the Facilities Maintenance Project. Any balance remaining in the Facilities Maintenance Project Account of the Construction Fund after completion of the Facilities Maintenance Project may be used for any other public use authorized by law and approved by resolution adopted or vote taken in the manner required to authorize the application of the proceeds of the Facilities Maintenance Portion of Bonds for such new use and purpose, or credited to the Facilities Maintenance Project Account of the Debt Service Fund or other District debt service fund, all in accordance with Section 475.65 of the Act.

4.03. General Obligation Pledge. For the prompt and full payment of the principal of and interest on the Bonds, as the same respectively become due, the full faith and credit and taxing powers of the District are hereby irrevocably pledged. If a payment of principal of or interest on the Bonds becomes due when there is not sufficient money in the Debt Service Fund to pay the same, the Treasurer must pay such principal or interest from the general fund of the District, and the general fund shall be reimbursed for those advances out of the proceeds of the Taxes (as hereinafter defined) levied herein, when collected.

4.04. Pledge of Taxes. For the purpose of paying the principal of and interest on the Bonds, there are levied direct annual irrevocable ad valorem taxes (the "Taxes") upon all of the taxable property in the District, to be spread upon the tax rolls and collected with and as part of other general taxes of the District. The Taxes shall be credited to the applicable Accounts of the Debt Service Fund above provided and shall be levied in the years and amounts attached hereto as EXHIBIT C to this Resolution, and, in the event the Taxes so levied are ever insufficient to pay the principal of and interest on the Bonds, additional Taxes are hereby authorized to be levied without limitation as to rate or amount. Said tax levies shall be irrevocable as long as any of the Bonds are outstanding and unpaid, provided that the District reserves the right and power to reduce the levies in the manner and to the extent permitted by the Act (specifically, Section 475.61 of the Act).

4.05. Debt Service Coverage. It is determined that the estimated collection of Taxes levied in accordance with Section 4.04 hereof shall produce at least five percent (5%) in excess of the amount needed to meet when due the principal and interest payments on the Bonds. The tax levies herein provided shall be irrevocable until all of the Bonds are paid, provided that at the time the District makes its annual tax levies the Treasurer may certify to the County Auditor/Treasurers of Ramsey, Anoka, and Washington Counties, Minnesota (the "County Auditors") that the District made an irrevocable appropriation of a specified amount to the Debt Service Fund of money actually on hand or if there is on hand any excess amount in the Debt Service Fund and the County Auditors shall reduce by the amount so certified the amount otherwise to be included in the rolls next thereafter prepared.

4.07. Registration of Resolution. The Clerk is authorized and directed to file a certified copy of this Resolution with each of the County Auditors and to obtain the certificates required by Section 475.63 of the Act.

Section 5. Authentication of Transcript.

5.01. District Proceedings and Records. The officers of the District are authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds certified copies of proceedings and records of the District relating to the Bonds and to the financial condition and affairs of the District, and such other certificates, affidavits, and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds, and such instruments, including any heretofore furnished, shall be deemed representations of the District as to the facts stated therein.

5.02. Certification as to Official Statement. The Board Chair, the Clerk, and the Treasurer, or any of their authorized designees, are authorized and directed to certify that they have examined the final Official Statement prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the final Official Statement is a complete and accurate representation of the facts and representations made therein as of the date of the final Official Statement and further that said final Official Statement did not (as of the date of the final Official Statement) and does not contain any untrue statement of a material fact or omit to state a material fact which should be included therein for the purpose for which the final Official Statement is to be used, or which is necessary in order to make the statements made therein, in light of the circumstances under which they are made, not misleading.

5.03. Other Certificates. The Board Chair, the Clerk, and the Treasurer, or any of their authorized designees, are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the District or incumbency of its officers, at the closing the Board Chair, the Clerk, and the Treasurer shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the Treasurer shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04. Payment of Costs of Issuance. The District authorizes the Purchaser to forward the amount of Bond proceeds allocable to the payment of issuance expenses to Wells Fargo Bank, National Association on the closing date for further distribution as directed by the Municipal Advisor.

5.05. Electronic Signatures. The electronic signatures of the Board Chair, the Clerk, and the Treasurer, or any of their authorized designees, to this Resolution and any document or certificate authorized to be executed hereunder shall be as valid as an original signature of such party and shall be effective to bind the District thereto. For purposes hereof, (i) "electronic signature" means a manually signed original signature that is then transmitted by electronic means; and (ii) "transmitted by electronic means" means sent in the form of a facsimile or sent via the internet as a portable document format ("pdf") or other replicating image attached to an electronic mail or internet message.

Section 6. Tax Covenants.

6.01. Tax-Exempt Bonds. The District shall comply with all the necessary requirements and take all necessary actions (or decline to take prohibited actions) to ensure that interest on the Bonds shall not be includable in gross income for federal income tax purposes under Section 103 and Sections 141 through 150 of the Internal Revenue Code of 1986, as amended (the "Code"), and applicable Treasury Regulations promulgated thereunder (the "Regulations"). The District covenants and agrees with the holders from time to time of the Bonds that it shall not take or permit to be taken by any of its officers, employees, or agents any action which would cause the interest on the Bonds to become subject to federal income taxation under the Code and the Regulations, in effect at the time of such actions, and that it shall take or cause its officers, employees, or agents to take all affirmative action within their powers that may be necessary to ensure that such interest shall not become includable in gross income for federal income tax purposes under the Code and applicable Regulations, as presently existing or as hereafter amended and made applicable to the Bonds.

6.02. Continuing Requirements. The District shall comply with all requirements necessary under the Code and Regulations to establish and maintain the exclusion from gross income of the interest on the Bonds under Sections 103 and 141-150 of the Code and applicable Regulations including, without limitation, requirements relating to temporary periods for investments, limitations on amounts invested at a yield greater than the yield on the Bonds, and the rebate of excess investment earnings to the United

States. The Board Chair, the Clerk, and the Treasurer, being officers of the District charged with the responsibility for issuing the Bonds pursuant to this Resolution, are authorized and directed to execute and deliver to the Purchaser a certificate in accordance with the provisions of Section 148 of the Code and applicable Regulations stating the facts, estimates, and circumstances in existence on the date of issue and delivery of the Bonds which make it reasonable to expect that the “gross proceeds” of the Bonds will not be used in a manner that would cause the Bonds to be “arbitrage bonds” within the meaning of the Code and the Regulations. The District covenants and agrees to retain such records, make such determinations, file such reports and documents, and pay such amounts at such times as are required under Section 148(f) and applicable Regulations to preserve the exclusion of interest on the Bonds from gross income for federal income tax purposes, unless the Bonds qualify for an exception from the rebate requirement in accordance with one of the spending exceptions set forth in Section 1.148-7 or Section 1-148-8 of the Regulations. The District shall use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations and covenants made by this section.

6.03. Rebate. The District will comply with requirements necessary under the Code to establish and maintain the exclusion from gross income under Section 103 of the Code of the interest on the Bonds, including without limitation requirements relating to temporary periods for investments, limitations on amounts invested at a yield greater than the yield on the Bonds, and the rebate of excess investment earnings to the United States.

6.04. Not Private Activity Bonds. The District further covenants not to use the proceeds of the Bonds or to cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be determined to constitute “private activity bonds,” within the meaning of Sections 103 and 141 through 150 of the Code and the applicable Regulations promulgated thereunder.

6.05. Not Qualified Tax-Exempt Obligations. The District shall not designate the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code.

Section 7. Book-Entry System; Limited Obligation of District.

7.01. DTC. The Bonds shall be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities set forth in Section 1.04 hereof. Upon initial issuance, the ownership of each Bond shall be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). Except as provided in this section, all of the outstanding Bonds shall be registered in the Bond Register in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the Bond Register in the name of Cede & Co., as nominee of DTC, the District, the Registrar, and the Paying Agent shall have no responsibility or obligation to any broker-dealers, banks, and other financial institutions from time to time for which DTC holds Bonds as securities depository (the “Participants”) or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds; (ii) the delivery to any Participant or any other person (other than a registered owner of Bonds, as shown by the registration books kept by the Registrar), of any notice with respect to the Bonds, including any notice of redemption; or (iii) the payment to any Participant or any other person, other than a registered owner of Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The District, the Registrar, and the Paying Agent may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal, premium and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other

purposes. The Paying Agent shall pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments shall be valid and effectual to fully satisfy and discharge the District's obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of Bonds, as shown in the Bond Register, shall receive a certificated Bond evidencing the obligation of this Resolution. Upon delivery by DTC to the Clerk of a written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the words "Cede & Co." shall refer to such new nominee of DTC; and upon receipt of such a notice, the Clerk shall promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The District has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the "Representation Letter") which shall govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the District with respect to the Bonds shall agree to take all action necessary for all representations of the District in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the District, by resolution of the Board, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the District shall notify DTC, whereupon DTC shall notify the Participants, of the availability through DTC of Bond certificates. In such event the District shall issue, transfer, and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this Resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the District and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the District shall issue and the Registrar shall authenticate Bond certificates in accordance with this resolution and the provisions hereof shall apply to the transfer, exchange, and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this Resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and all notices with respect to the Bond shall be made and given, respectively in the manner provided in DTC's Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. Execution of Continuing Disclosure Certificate. For purposes of this Section, "Continuing Disclosure Certificate" means that certain Continuing Disclosure Certificate executed by the Board Chair and Clerk and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

8.02. District Compliance with Provisions of Continuing Disclosure Certificate. The District hereby covenants and agrees to comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Certificate is not to be considered an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this section.

Section 9. Defeasance. When all of the Bonds and all interest thereon have been discharged as provided in this section, all pledges, covenants, and other rights granted by this resolution to the holders of the Bonds shall cease, except that the pledge of the full faith and credit of the District for the prompt and full payment of the principal of and interest on the Bonds shall remain in full force and effect. The District may discharge all Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full. If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

The motion for the adoption of the foregoing resolution was duly seconded by _____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

EXHIBIT A
PURCHASE AGREEMENT
PROPOSAL FORM

The School Board
Independent School District No. 624 (White Bear Lake Area Schools), Minnesota (the "District")

April 8, 2024

RE: \$42,835,000* General Obligation School Building and Facilities Maintenance Bonds, Series 2024A (the "Bonds")
DATED: May 2, 2024

For all or none of the above Bonds, in accordance with the Terms of Proposal and terms of the Global Book-Entry System (unless otherwise specified by the Purchaser) as stated in this Official Statement, we will pay you \$ 47,090,796.17 (not less than \$42,835,000) plus accrued interest to date of delivery for fully registered Bonds bearing interest rates and maturing in the stated years as follows:

<u>5.00</u>	% due	2025	<u>5.00</u>	% due	2029	<u>5.00</u>	% due	2033
<u>5.00</u>	% due	2026	<u>5.00</u>	% due	2030	<u>4.00</u>	% due	2034
<u>5.00</u>	% due	2027	<u>5.00</u>	% due	2031			
<u>5.00</u>	% due	2028	<u>5.00</u>	% due	2032			

The District reserves the right to decrease the principal amount of the Bonds on the day of sale, in increments of \$5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per \$1,000.

The rate for any maturity may not be more than 200% less than the rate for any preceding maturity. (For example, if a rate of 4.50% is proposed for the 2025 maturity, then the lowest rate that may be proposed for any later maturity is 2.50%.) All Bonds of the same maturity must bear interest from date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%. A good faith deposit ("Deposit") in the amount of \$856,700 shall be made by the winning bidder by wire transfer of funds. Such Deposit shall be received by Ehlers no later than two hours after the proposal opening time. Wire transfer instructions will be provided to the winning bidder by Ehlers after the tabulation of proposals. The District reserves the right to award the Bonds to a winning bidder whose wire transfer is initiated but not received by such time provided that such winning bidder's federal wire reference number has been received by such time. In the event the Deposit is not received as provided above, the District may award the Bonds to the bidder submitting the next best proposal provided such bidder agrees to such award. The Deposit will be retained by the District as liquidated damages if the proposal is accepted and the Purchaser fails to comply therewith. We agree to the conditions and duties of Ehlers and Associates, Inc., as escrow holder of the Deposit, pursuant to the Terms of Proposal. This proposal is for prompt acceptance and is conditional upon delivery of said Bonds to The Depository Trust Company, New York, New York, in accordance with the Terms of Proposal. Delivery is anticipated to be on or about May 2, 2024.

This proposal is subject to the District's agreement to enter into a written undertaking to provide continuing disclosure under Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 as described in the Preliminary Official Statement for the Bonds.

We have received and reviewed the Official Statement, and any addenda thereto, and have submitted our requests for additional information or corrections to the Final Official Statement. As Underwriter (Syndicate Manager), we agree to provide the District with the reoffering price of the Bonds within 24 hours of the proposal acceptance.

This proposal is a firm offer for the purchase of the Bonds identified in the Terms of Proposal, on the terms set forth in this proposal form and the Terms of Proposal, and is not subject to any conditions, except as permitted by the Terms of Proposal.

By submitting this proposal, we confirm that we are an underwriter and have an established industry reputation for underwriting new issuances of municipal bonds. YES: X NO: ____.

If the competitive sale requirements are not met, we elect to use either the: ____ 10% test, or the ____ hold-the-offering-price rule to determine the issue price of the Bonds.

Account Manager: J.P. Morgan Securities LLC

Account Members: Syndicate Members

By: John Di Tomaso

Award will be on a true interest cost basis. According to our computations (the correct computation being controlling in the award), the total dollar interest cost (including any discount or less any premium) computed from May 2, 2024 of the above proposal is \$ 9,173,183.83 and the true interest cost (TIC) is 3.036768 %.

The foregoing offer is hereby accepted by and on behalf of the School Board of Independent School District No. 624 (White Bear Lake Area Schools), Minnesota, on April 8, 2024.

By: _____

Title: _____

By: _____

Title: _____

* Subsequent to bid opening the individual maturity amounts were adjusted.
Adjusted Price: \$47,130,295.42 Adjusted Net Interest Cost: \$9,039,346.38 Adjusted TIC: 3.0292%

EXHIBIT B
FORM OF BOND

UNITED STATES OF AMERICA
STATE OF MINNESOTA
COUNTIES OF RAMSEY, ANOKA, AND WASHINGTON
INDEPENDENT SCHOOL DISTRICT NO. 624
(WHITE BEAR LAKE AREA SCHOOLS)

GENERAL OBLIGATION SCHOOL BUILDING AND FACILITIES MAINTENANCE BONDS
SERIES 2024A

No. R-_____ \$ _____

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Original Issue</u>	<u>CUSIP</u>
0.000%	February 1, 20__	May ___, 2024	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT:

Independent School District No. 624 (White Bear Lake Area Schools), a duly organized and existing school district in Ramsey, Anoka, and Washington Counties, Minnesota (the “District”), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the Principal Amount specified above, on the Maturity Date specified above, with interest thereon from the date hereof at the annual rate specified above (calculated on the basis of a 360 day year of twelve 30 day months), payable February 1 and August 1 in each year, commencing February 1, 2025, to the person in whose name this Bond is registered at the close of business on the fifteenth day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check or draft by Bond Trust Services Corporation, Roseville, Minnesota, as Registrar, Paying Agent, and Authenticating Agent, or its designated successor under the Resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the District have been and are hereby irrevocably pledged.

The District may elect on February 1, 2032, and on any date thereafter to prepay Bonds due on or after February 1, 2033. Redemption may be in whole or in part and if in part, at the option of the District and in such order as the District shall determine. If less than all Bonds of a maturity are called for redemption, the District shall notify The Depository Trust Company (“DTC”) of the particular amount of such maturity to be prepaid. DTC shall determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant shall then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments shall be at a price of par plus accrued interest to the optional redemption date.

This Bond is one of an issue in the aggregate principal amount of \$42,835,000 all of like original issue date and tenor, except as to number, maturity date, redemption privilege, and interest rate, all issued pursuant to a resolution adopted by the School Board of the District (the “Board”) on April 8, 2024 (the “Resolution”), for the purpose of: (i) providing money to aid in financing the acquisition and betterment of school sites and facilities, pursuant to authority granted by the voters of the District at a duly called and regularly held special election on November 5, 2019; and (ii) providing money to aid in financing facility maintenance projects included in the ten-year facility plan of the District, pursuant to and in full conformity with the Constitution and laws of the State of Minnesota, including Minnesota Statutes, Chapter 475, as amended, and Minnesota Statutes, Section 123B.595, as amended. The principal hereof and interest hereon are payable from ad valorem taxes, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the District are irrevocably pledged for payment of this Bond and the Board has obligated itself to levy additional ad valorem taxes on all taxable property in the District in the event of any deficiency of ad valorem taxes pledged, which additional taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in denominations of \$5,000 or any integral multiple thereof of single maturities.

The Board has not designated the issue of Bonds of which this Bond forms a part as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”), relating to the disallowance of interest expense for financial institutions and within the \$10 million limit allowed by the Code for the calendar year of issue.

The District has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, and to guarantee the payments of the principal of and interest on this Bond when due, pursuant to said statute.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the District at the principal office of the Registrar, by the registered owner hereof in person or by the owner’s attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or the owner’s attorney; and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange the District shall cause a new Bond or Bonds to be issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at the same rate and maturing on the same date, subject to reimbursement for any tax, fee, or governmental charge required to be paid with respect to such transfer or exchange.

The District and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED, AND AGREED that all acts, conditions, and things required by the Constitution and laws of the State of Minnesota to be done, to exist, to happen, and to be performed preliminary to and in the issuance of this Bond in order to make this Bond a valid and binding general obligation of the District in accordance with its terms, have been done, do exist, have happened, and have been performed as so required, and that the issuance of this Bond does not cause the indebtedness of the District to exceed any constitutional or statutory limitation of indebtedness.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, Independent School District No. 624 (White Bear Lake Area Schools), Ramsey, Anoka, and Washington Counties, Minnesota, by its School Board, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Board Chair and Clerk and has caused this Bond to be dated as of the date set forth below.

Dated: May __, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 624
(WHITE BEAR LAKE AREA SCHOOLS),
RAMSEY, ANOKA, AND WASHINGTON
COUNTIES, MINNESOTA**

(Facsimile)
Board Chair

(Facsimile)
Clerk

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

BOND TRUST SERVICES CORPORATION

By _____
Its Authorized Representative

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities Transfer Agent Medallion Program ("STAMP"), the Stock Exchange Medallion Program ("SEMP"), the New York Stock Exchange, Inc. Medallion Signatures Program ("MSP") or other such "signature guarantee program" as may be determined by the Registrar in addition to, or in substitution for, STAMP, SEMP or MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Registrar will not transfer this Bond unless the information concerning the assignee requested below is provided.

Name and Address: _____

(Include information for all joint owners if this Bond is held by joint account.)

Please insert federal identification or other identifying number of assignee

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

<u>Date of Registration</u>	<u>Registered Owner</u>	<u>Signature of Officer of Registrar</u>
May __, 2024	Cede & Co. Federal ID #13-2555119	

EXHIBIT C

TAX LEVY SCHEDULES

I.S.D. No. 624 (White Bear Lake), MN

\$13,000,000 G.O. School Building and Facilities Maintenance Bonds, Series 2024A

School Building Portion

Purpose 1 of 2

Tax Levy Calculation

Tax Levy Year	Tax Collect Year	Bond Pay Year	Principal	Coupon	Interest	Total P+I	Net New D/S	105% of Total	Net Levy
2023	2024	2025	65,000.00	5.000%	473,888.33	538,888.33	538,888.33	565,832.75	565,832.75
2024	2025	2026	1,010,000.00	5.000%	630,950.00	1,640,950.00	1,640,950.00	1,722,997.50	1,722,997.50
2025	2026	2027	1,175,000.00	5.000%	580,450.00	1,755,450.00	1,755,450.00	1,843,222.50	1,843,222.50
2026	2027	2028	1,215,000.00	5.000%	521,700.00	1,736,700.00	1,736,700.00	1,823,535.00	1,823,535.00
2027	2028	2029	1,095,000.00	5.000%	460,950.00	1,555,950.00	1,555,950.00	1,633,747.50	1,633,747.50
2028	2029	2030	1,280,000.00	5.000%	406,200.00	1,686,200.00	1,686,200.00	1,770,510.00	1,770,510.00
2029	2030	2031	1,605,000.00	5.000%	342,200.00	1,947,200.00	1,947,200.00	2,044,560.00	2,044,560.00
2030	2031	2032	1,370,000.00	5.000%	261,950.00	1,631,950.00	1,631,950.00	1,713,547.50	1,713,547.50
2031	2032	2033	2,605,000.00	5.000%	193,450.00	2,798,450.00	2,798,450.00	2,938,372.50	2,938,372.50
2032	2033	2034	1,580,000.00	4.000%	63,200.00	1,643,200.00	1,643,200.00	1,725,360.00	1,725,360.00
2033	2034	2035	-	-	-	-	-	-	-
2034	2035	2036	-	-	-	-	-	-	-
Total	-	-	\$13,000,000.00	-	\$3,934,938.33	\$16,934,938.33	\$16,934,938.33	\$17,781,685.25	\$17,781,685.25

I.S.D. No. 624 (White Bear Lake), MN

\$29,835,000 G.O. School Building and Facilities Maintenance Bonds, Series 2024A

Facilities Maintenance Portion

Purpose 2 of 2

Tax Levy Calculation

Tax Levy Year	Tax Collect Year	Bond Pay Year	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	105% of Total	Net Levy
2023	2024	2025	-	-	1,071,703.47	1,071,703.47	(1,071,703.47)	-	-	-
2024	2025	2026	2,190,000.00	5.000%	1,434,250.00	3,624,250.00	-	3,624,250.00	3,805,462.50	3,805,462.50
2025	2026	2027	2,430,000.00	5.000%	1,324,750.00	3,754,750.00	-	3,754,750.00	3,942,487.50	3,942,487.50
2026	2027	2028	2,660,000.00	5.000%	1,203,250.00	3,863,250.00	-	3,863,250.00	4,056,412.50	4,056,412.50
2027	2028	2029	2,200,000.00	5.000%	1,070,250.00	3,270,250.00	-	3,270,250.00	3,433,762.50	3,433,762.50
2028	2029	2030	2,080,000.00	5.000%	960,250.00	3,040,250.00	-	3,040,250.00	3,192,262.50	3,192,262.50
2029	2030	2031	3,050,000.00	5.000%	856,250.00	3,906,250.00	-	3,906,250.00	4,101,562.50	4,101,562.50
2030	2031	2032	3,170,000.00	5.000%	703,750.00	3,873,750.00	-	3,873,750.00	4,067,437.50	4,067,437.50
2031	2032	2033	6,305,000.00	5.000%	545,250.00	6,850,250.00	-	6,850,250.00	7,192,762.50	7,192,762.50
2032	2033	2034	5,750,000.00	4.000%	230,000.00	5,980,000.00	-	5,980,000.00	6,279,000.00	6,279,000.00
2033	2034	2035	-	-	-	-	-	-	-	-
2034	2035	2036	-	-	-	-	-	-	-	-
Total	-	-	\$29,835,000.00	-	\$9,399,703.47	\$39,234,703.47	(1,071,703.47)	\$38,163,000.00	\$40,071,150.00	\$40,071,150.00

STATE OF MINNESOTA)
)
COUNTIES OF RAMSEY)
ANOKA AND WASHINGTON) ss.
)
INDEPENDENT SCHOOL)
DISTRICT NO. 624)

I, the undersigned, being the duly qualified Clerk of Independent School District No. 624 (White Bear Lake Area Schools), Ramsey, Anoka, and Washington Counties, Minnesota (the “District”), do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the School Board of the District held on the date specified above, with the original minutes on file in my office, and the extract is a full, true, and correct copy of the minutes insofar as they relate to the issuance and sale of the District’s General Obligation School Building and Facilities Maintenance Bonds, Series 2024A, in the original aggregate principal amount of \$42,835,000.

WITNESS My hand officially as such Clerk this _____ day of April, 2024.

Clerk of the School Board
Independent School District No. 624
(White Bear Lake Area Schools), Ramsey, Anoka, and
Washington Counties, Minnesota

AGENDA ITEM: **Action on FY2022-23 Federal Single Audit**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for**
Finance and Operations;
Andi Johnson, Director of Finance

BACKGROUND:

At the January 22, 2024 meeting the fiscal year 2022-23 audit report was approved. At that time it was explained that the Single Audit, which is a separate audit of the District's federal programs, would be brought forward to a future board meeting for approval. Tonight the fiscal year 2022-23 federal single audit report is ready for review.

RECOMMENDATION:

Accept the fiscal year 2022-23 federal single audit as presented.



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

March 20, 2024

To the Board of Education and Management of
Independent School District No. 624
White Bear Lake, Minnesota

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 Board of Education, administration, or those charged with governance of Independent School District No. 624 (the District) in conjunction with our Single Audit of the Schedule of Expenditures of Federal Awards (Single Audit) for the year ended June 30, 2023.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 4, 2024, which contained unmodified opinions on those financial statements. 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, in our audit engagement letter, and in our management report dated January 4, 2024. Professional standards also require that we communicate to you the following information related to our Single Audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the Single 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 Single Audit for the year ended June 30, 2023:

- 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 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.

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

5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Phone: 952-545-0424 • Fax: 952-545-0569 • www.mmkr.com

OTHER OBSERVATIONS AND RECOMMENDATIONS

Time and Effort – Federal Program Testing

As part of the federal Single Audit, we reviewed and tested key internal controls related to the Title I federal program. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. The records must be supported by a system of internal controls, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. In addition, they must reasonably reflect the total activity for which the employee is compensated by the District and be incorporated into the general ledger. The internal controls were determined to be properly designed and, in most instances, properly implemented. However, we did identify three instances where the District's internal controls were not properly implemented, resulting in unreconciled salary costs allocated to the federal grant. We recommend that those involved with grant management and reconciliation of time and effort records at year-end, review their internal controls and processes to ensure all costs allocated to federal grants agree to the underlying compensation documentation on file.

OTHER MATTERS

We were engaged to report on the Schedule of Expenditures of Federal Awards, which is considered supplementary information to the District's separately issued basic financial statements. 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 basic 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.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated March 20, 2024.

CLOSING

The purpose of this report is solely to provide those charged with governance of the District, management, and those with responsibility for oversight of the District's financial reporting process required communications related to our Single Audit. Accordingly, this report is not suitable for any other purpose.

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

MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO., P.A.
Minneapolis, Minnesota

INDEPENDENT SCHOOL DISTRICT NO. 624
WHITE BEAR LAKE, MINNESOTA

Federal Single Audit Reports

Year Ended
June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 624

Federal Single Audit Reports
Year Ended June 30, 2023

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INDEPENDENT SCHOOL DISTRICT NO. 624

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures	
U.S. Department of Agriculture			
Passed through Minnesota Department of Education			
Child nutrition cluster			
School Breakfast Program	10.553	\$ 416,148	
National School Lunch Program	10.555	2,313,567	
Special Milk Program for Children	10.556	1,623	
Summer Food Service Program for Children	10.559	67,810	
Total child nutrition cluster			\$ 2,799,148
Local Food for Schools Cooperative Agreement Program	10.185		5,000
Child and Adult Care Food Program	10.558		15,913
COVID-19 – Pandemic EBT Administrative Costs	10.649		3,256
U.S. Department of the Treasury			
Passed through Minnesota Department of Education			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		226,728
Federal Communications Commission			
Direct			
COVID-19 – Emergency Connectivity Fund Program	32.009		22,113
U.S. Department of Education			
Direct			
Indian Education Grants to Local Educational Agencies	84.060		7,373
Passed through Minnesota Department of Education			
Special education cluster			
Special Education Grants to States	84.027	\$ 1,548,351	
COVID-19 – Special Education Grants to States	84.027	90,959	
Subtotal ALN 84.027			1,639,310
Special Education Preschool Grants	84.173	66,548	
COVID-19 – Special Education Preschool Grants	84.173	4,754	
Subtotal ALN 84.173			71,302
Total special education cluster			1,710,612
Title I Grants to Local Educational Agencies	84.010		847,525
Special Education – Grants for Infants and Families	84.181	83,426	
COVID-19 – Special Education – Grants for Infants and Families	84.181	94,133	
Subtotal ALN 84.181			177,559
English Language Acquisition State Grants	84.365		75,485
Supporting Effective Instruction State Grants	84.367		159,441
Student Support and Academic Enrichment Program	84.424		43,921

INDEPENDENT SCHOOL DISTRICT NO. 624

Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures
U.S. Department of Education (continued)		
Passed through Minnesota Department of Education (continued)		
Education Stabilization Fund		
COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	405,820
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	2,062,603
COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund – Homeless Children and Youth Fund	84.425W	<u>2,836</u>
Total ALN 84.425		2,471,259
Passed through Northeast Metropolitan Intermediate School District No. 916		
Career and Technical Education – Basic Grants to States	84.048	17,878
U.S. Department of Health and Human Services		
Passed through Minnesota Department of Education		
COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	<u>203,629</u>
Total federal awards		<u><u>\$ 8,786,840</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 on the previous page and above use the same federal Assistance Listing Numbers (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had \$297,315 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education and Management of
Independent School District No. 624
White Bear Lake, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

OPINION ON EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 624's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2023.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

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

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

(continued)

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

(continued)

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We issued our report thereon dated January 4, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Minneapolis, Minnesota
March 20, 2024

INDEPENDENT SCHOOL DISTRICT NO. 624

Schedule of Findings and Questioned Costs Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor's report is issued?	<u> X </u>	Unmodified	
	<u> </u>	Qualified	
	<u> </u>	Adverse	
	<u> </u>	Disclaimer	
Internal control over financial reporting:			
Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported	
Noncompliance material to the financial statements noted?	<u> </u> Yes	<u> X </u> No	

Federal Awards

Internal controls over major federal award programs:			
Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported	
Type of auditor's report issued on compliance for major programs?			
U.S. Department of Education – Special Education Cluster		Unmodified	
U.S. Department of Education – Title I Grants to Local Educational Agencies		Unmodified	
U.S. Department of Education – COVID-19 – Education Stabilization Fund		Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> Yes	<u> X </u> No	

Programs tested as major programs:

Program or Cluster	Federal ALN
U.S. Department of Education – Special Education Cluster	
– Special Education Grants to States	84.027
– COVID-19 – Special Education Grants to States	84.027
– Special Education Preschool Grants	84.173
– COVID-19 – Special Education Preschool Grants	84.173
U.S. Department of Education	
– Title I Grants to Local Educational Agencies	84.010
U.S. Department of Education – COVID-19 – Education Stabilization Fund	
– COVID-19 – Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U
– COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER) Fund – Homeless Children and Youth Fund	84.425W

Threshold for distinguishing type A and B programs.		<u>\$ 750,000</u>	
Does the auditee qualify as a low-risk auditee?	<u> </u> Yes	<u> X </u> No	

INDEPENDENT SCHOOL DISTRICT NO. 624

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2023

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

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AGENDA ITEM: **Action on Highway 61/8th Street/Division Ave Project**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for Finance and Operations;**
Kevin Fernandez, Director of Building Operations

BACKGROUND:

Attached please find the recommendation letter and bid tabulation sheets for the Highway 61/8th Street/Division Ave Project. Bids were opened on March 21, 2024. After reviewing the bids with our construction manager, Kraus Anderson it is recommended we award to the lowest conforming bidders as follows:

Hwy 61 Improvements: Forest Lake Contracting, Inc. with a bid of \$754,600.
The highest bid for Hwy 61 improvements was \$1,149,000.

8th St and Division Ave Improvements: Miller Excavating, Inc. with a bid of \$845,307.
The highest bid for 8th St and Division Ave improvements was \$1,037,714.

The combined total for the project is \$1,599,907. The combined highest bid for the project was \$1,994,307.

RECOMMENDED ACTION:

Authorize the Superintendent and/or the Assistant Superintendent for Finance and Operations to accept the bids for the Highway 61/8th Street/Division Ave Project as presented, to Forest Lake Contracting, Inc. in the amount of \$754,600, and Miller Excavating, Inc. in the amount of \$845,307. Acceptance of the bids by the Superintendent and/or the Assistant Superintendent for Finance and Operations is contingent upon approval of the project by the White Bear Lake City Council on April 9, 2024.

March 22, 2024

Mr. Tim Wald
White Bear Lake Area Schools, ISD 624
4855 Bloom Avenue
White Bear Lake, MN 55110

RE: **White Bear Lake Area Schools High School – 8th Street, Division Avenue and T.H 61 Road Improvements**

Dear Mr. Wald

This letter is concerning the contract awards for the White Bear Lake Area Schools High School – 8th Street, Division Avenue and T.H 61 Road Improvements projects that was bid on March 21, 2024. Kraus-Anderson has verified bidders and we submit the following lowest responsible bidders and their bid amount.

<u>Work Scope</u>	<u>Contractor, City, State</u>	<u>Bid Amount</u>
WS 31-A 8 th Street & Division Ave	Miller Excavating, Inc. Bayport, MN	Base Bid: \$845,307.00 Alternate 01: \$14,736.00
WS 31-A2 T. H. 61	Forest Lake Contracting, Inc. Forest Lake, MN	Base Bid: \$754,600.00

8th Street & Division Avenue Total : \$845,307.00

Preforming Arts Alternate Total : \$ 14,736.00

T.H. 61 Total : \$754,600.00

Total : \$1,614,643.00

The total amount of the base bids is one million six hundred fourteen thousand six hundred forty-three dollars.

We have enclosed the Bid Tabulation sheets that reflect the bids received.

If you have any questions regarding this information, please do not hesitate to contact me at 612.558.2624.

Very truly yours,
KRAUS-ANDERSON® CONSTRUCTION COMPANY

Alex Balsiger
Project Manager

Cc: Kevin Fernandez, White Bear Lake Area Schools
Josh Breid, Short Elliott Hendrickson, Inc.
AJ Lillesve, Kraus-Anderson Construction



ARCHITECT: S E H

BID TABULATIONS

March 21st 2024 at 2:30 PM

[illegible]



ARCHITECT: S E H

BID TABULATIONS

March 21st 2024 at 2:00 PM

[illegible]

AGENDA ITEM: **Action on Resolution Proposing Placement of Continuing Contract Teachers on Unrequested Leave of Absence**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Matthew Mons, Director of Human Resources and General Counsel;**
Cindy Gustafson, Assistant Director of Human Resources

BACKGROUND:

In order to meet the targets set in the FY24 Revised Budget approved by the School Board on February 12, 2024 and in accordance with the Annual Resolution Directing the Administration to Make Recommendations for Reductions in Programs and Positions and Reasons Therefore we are making the following recommendation.

RECOMMENDED ACTION:

Approve the Resolution Proposing Placement of Continuing Contract Teachers on Unrequested Leave of Absence.

**RESOLUTION PROPOSING PLACEMENT OF A CONTINUING
CONTRACT TEACHER ON UNREQUESTED LEAVE OF ABSENCE**

Extract of Minutes of Meeting of the School Board Independent School District 624 White Bear Lake, Minnesota Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 624, White Bear Lake, Minnesota, was held on the 8th day of April 2024, at 5:30 p.m.

The following members were present:

and the following members were absent:

Board Member _____ introduced the following resolution and moved its adoption:

BE IT RESOLVED by the School Board of Independent District No. 624, as follows:

That it is proposed that Elizabeth Kratzke, a continuing contract teacher of said District, be placed on 1.0 FTE unrequested leave of absence without pay or fringe benefits, at the end of the 2023-24 school year effective June 7, 2024. Said action is taken in accordance with the District Master Agreement and pursuant to Minn. Stat. 122A.40, Subd. 10 upon the grounds described in said statute and which are specifically as follows: lack of pupils, and financial limitations.

BE IT FURTHER RESOLVED, that a notice of proposed placement on unrequested leave, together with a copy of this resolution be forwarded to said teacher and that an affidavit of the same be placed in the teacher's personnel file with a copy of the notice and resolution.

The motion for the adoption of the foregoing resolution was duly seconded by Board Member _____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

AGENDA ITEM: **Tentative Agreement 2023-25 with the Confidential Employee Group**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Matt Mons, Director of Human Resources and General Counsel;**
Cindy Gustafson, Assistant Director of Human Resources

BACKGROUND:

The District has reached a tentative agreement with the Confidential Employee Group. Cindy Gustafson, Assistant Director of Human Resources will be available to answer questions.

RECOMMENDATION:

Approve the proposed 2023-25 Master Agreement with the Confidential Employee Group by passing the following resolution.

RESOLUTION:

WHEREAS, the parties have reached a tentative agreement on recommended salary values and insurance contributions;

THEN BE IT HEREBY RESOLVED that the School Board of Independent School District No. 624 approves the 2023-25 agreement and authorizes the Chair and Clerk to execute the agreement on behalf of the School Board.

AGENDA ITEM: **Policy 609, Religion**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Dr. Alison Gillespie, Assistant Superintendent
for Teaching and Learning**

BACKGROUND:

School Board Policy 609, Religion, was reviewed by the School Board Policy Committee and Cabinet, had a first reading in April and is being recommended for a second reading. The changes recommended to this policy are in sections II, and III, and the legal references.

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

RECOMMENDED ACTION:

Approve School Board Policy 609, Religion, as recommended by the School Board Policy Committee and Cabinet.

Adopted: September 8, 1997

Revised: June 11, 2001

Revised: December 14, 2009

Revised: November 8, 2010

Revised: February 8, 2021

*White Bear Lake Area
School District #624 Policy 609*

Revised: May 9, 2016

609 RELIGION

I. PURPOSE

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall neither promote nor disparage any belief pertaining to religion. Instead, the school district encourages all students and employees to have respect for each other's views.
- B. The school district also recognizes that religion has a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature, each of which may have religious and secular components/aspects.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities, provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

III. RESPONSIBILITY

- A. It shall be the responsibility of the ~~s~~Superintendent to ensure that the study of religious materials, customs, beliefs, and holidays in the school district is in keeping with the following guidelines:
 - 1. The proposed activity must have a secular purpose.
 - 2. The primary objective of the activity must be one that neither advances nor inhibits religion.

3. The activity must not foster excessive governmental relationships with religion.
 4. Notwithstanding the foregoing guidelines, reasonable efforts **must** ~~will~~ be made to accommodate any student who wishes to be excused from **a curricular activity for a religious observance attendance at school for the purpose of religious instruction or observance of religious holidays.** **The school district must provide annual notice to parents of this policy.**
- B. The **S**uperintendent is granted authority to develop and present for School Board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

Legal References: U. S. Const., Amend. I
Minn. Stat. § 120A.22, Subd. 12(3) (Compulsory Instruction)
Minn. Stat. § 120A.35 (Absence **F**rom School for Religious Observance)
Minn. Stat. § 121A. 10 (Moment of Silence)
Good News Club v. Milford Central School, 533 U.S. 98, ~~121 S.Ct. 2093, 150 L.Ed.2d 151~~ (2001)
Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290, ~~120 S.Ct. 2266~~ (2000)
Tangipahoa Parish Bd. of Educ. v. Freiler, 530 U.S. 1251, ~~120 S.Ct. 2706~~ (2000)
Lemon v. Kurtzman, 403 U.S. 602, ~~91 S.Ct. 2105, 29 L.Ed.2d 745~~ (1971)
Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1, 690 F.3d 996 (8th Cir. 2012)
Wigg v. Sioux Falls Sch. Dist., 382 F.3d 807 (8th Cir. 2004)
Doe v. School Dist. of City of Norfolk, 340 F.3d 605 (8th Cir. 2003)
Stark v. Independent Sch. Dist. No. 640, 123 F.3d 1068 (8th Cir. 1997)
Florey v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir. 1980)
Roark v. South Iron R-1 Sch. Dist., 573 F.3d 556 (8th Cir. 2009)
LeVake v. Independent Sch. Dist. No. 656, 625 N.W.2d 502 (Minn. App. 2001)
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)
Minn. Op. Atty. Gen. 63 (1940)
Minn. Op. Atty. Gen. 120 (1924)
Minn. Op. Atty. Gen. 121 (1924)

Cross References: WBLASB Policy 801 (Equal Access to Facilities of Secondary Schools)

AGENDA ITEM: **Policy 901, Community Education**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Maurer, Director of Community Services and Recreation**

BACKGROUND:

School Board Policy 901, Community Education, was reviewed by the School Board Policy Committee and Cabinet, had a first reading in April and is being recommended for a second reading. The changes recommended to this policy are in sections II, and III, and the legal references.

The purpose of this policy is to convey to employees and to the general public the important role of community education within the school district.

RECOMMENDED ACTION:

Approve School Board Policy 901, Community Education, as recommended by the School Board Policy Committee and Cabinet.

Adopted: October 9, 1995
Revised: February 8, 2016
Revised: April 10, 2017
Revised: April 16, 2021

*White Bear Lake Area
School District #624 Policy 901*

Revised: _____

901 COMMUNITY EDUCATION

I. PURPOSE

The purpose of this policy is to convey to employees and to the general public the important role of community education within the school district.

II. GENERAL STATEMENT OF POLICY

The School Board affirms a strong commitment to the Community Services and Recreation Department's community education program. In addition, the School Board welcomes, and strongly encourages the use of district buildings and grounds by the community when they are not being used for district activities or programs. The school administration will strive to accomplish the following objectives in relation to community education services, programs, and facilities/grounds:

- A. Maximum use should be made of district facilities and grounds.
- B. Educational needs and interests of area residents will be evaluated periodically.
- C. District and available community resources and the expertise of residents should be utilized to develop vibrant, well-rounded community education programming.
- D. Area residents should be encouraged to actively participate in program opportunities.

III. COMMUNITY SERVICES ADVISORY COUNCIL

- A. A Community Services Advisory Council shall assist in promoting the goals and objectives of the program.
- B. The ~~membership of the~~ Community Services Advisory Council membership shall represent a cross section of the community.
- C. Bylaws of the Council shall provide the framework for the organization, including criteria pertaining to membership, officers' duties, frequency and structure of meetings, and such other matters as deemed necessary and appropriate.

- D. On an annual basis, the ~~e~~Council shall review ~~and recommend approval of the e~~Community Services and Recreation budget prior to the ~~for~~ presentation to the School Board.

Legal References: Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses for School and Nonschool Purposes; Closings)~~Access for Noncurricular Purposes~~
Minn. Stat. § 124D.19 (Community Education Programs; Advisory Council)
Minn. Stat. § 124D.20, Subd. 1 (Community Education Revenue)

Cross References: WBLASB Policy 902 (Use of School District Facilities and Equipment)

AGENDA ITEM: **Policy 903, Visitors to School District Property and Facilities**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Maurer, Director of Community Services and Recreation;**
Lisa Ouren, Director of Student Support Services; and
Tim Wald, Assistant Superintendent for Finance and Operations

BACKGROUND:

School Board Policy 903, Visitors to School District Property and Facilities, was reviewed by the School Board Policy Committee and Cabinet, had a first reading in April and is being recommended for a second reading. The changes recommended to this policy are in sections V, VI, VII, and VIV, and the legal references.

The purpose of this policy is to establish rules and procedures governing visits to district property and district facilities.

RECOMMENDED ACTION:

Approve School Board Policy 903, Visitors to School District Property and Facilities, as recommended by the School Board Policy Committee and Cabinet.

Adopted: April 28, 1997
Revised: December 10, 2001
Revised: August 25, 2003
Revised: April 9, 2012
Revised: December 10, 2018
Revised: _____

*White Bear Lake Area
School District #624 Policy 903*

Revised: June 10, 2017
Revised: April 16, 2021

903 VISITORS TO SCHOOL DISTRICT PROPERTY AND FACILITIES

I. PURPOSE

The purpose of this policy is to establish rules and procedures governing visits to district property and district facilities.

II. GENERAL STATEMENT OF POLICY

The School Board encourages interest on the part of parents and community members in the district's programs and activities. The School Board recognizes that reasonable restrictions must be placed on visits to district facilities in order to maintain an environment that is safe and conducive to learning and working.

III. POST-SECONDARY ENROLLMENT OPTIONS STUDENTS

- A. A student enrolled in a post-secondary enrollment options course may remain at the school site during regular school hours in accordance with established procedures.
- B. A student enrolled in a post-secondary enrollment options course may be provided with reasonable access, during regular school hours, to a computer and other technology resources that the student needs to complete coursework for a post-secondary enrollment course in accordance with established procedures.

IV. DEFINITIONS

- A. "Central administrator" means the Superintendent and any director with district-wide responsibilities.
- B. "District facility" means any building that is owned, leased, or operated by the district.
- C. "District property" means any real property that is owned, leased, or operated by the district, including, but not limited to, athletic stadiums and athletic fields.

- D. “Parent” means a biological parent, adoptive parent, legal guardian, or conservator.
- E. “School building” means any district facility where a program of education is offered to preschool, elementary school, middle school, high school, and alternative/transition school students.
- F. “Visitor” means any person who enters a district facility during the regular school year during scheduled school hours, except for the following: enrolled students who are in the facility to attend school, to participate in a school-sponsored event or activity, or to attend a meeting of a student-initiated, non-curriculum related group that is recognized by the district; employees who are assigned to work at the facility; volunteers who have been assigned to be in the facility at the time of the visit; and central administrators.

V. PROCEDURES

A. Visitor Procedures

All visitors must comply with the following procedures when entering a district facility, unless they are attending an event or activity that is open to the public, such as parent-teacher conferences, a School Board meeting, or an athletic contest:

1. Immediately upon entering a district facility, all visitors must report to the administrative office or reception desk. Signage indicating this reporting requirement must be prominently displayed on or near all unlocked doors to the facility.
2. Upon reporting to the administrative office or reception desk, all visitors must provide a driver's license or state identification, which will be scanned and returned. Additional information may be collected including but not limited to: purpose of their visit, time of their arrival, and location of the building in which the visit will occur.
3. A central administrator or building principal may impose additional restrictions on any parent who has caused or may cause a disruption in a district facility or who has negatively impacted the school day and/or the educational setting.
4. A central administrator, the building principal, an assistant principal, or a designee will follow this policy in determining whether or not permission will be granted for a visit to a school building. A central administrator will follow this policy in determining whether or not permission will be granted for a visit to a district facility that is not a school building.

5. If permission for a visit is granted, the visitor will be given a visitor's identification badge/label stating the visitor's name and the location in the building where the visit will occur.
6. All visitors must wear the issued visitor identification badge/label in a conspicuous location at all times while in a district facility.
7. If a district employee sees a visitor in a school building without a visitor's identification badge/label, the employee must either escort the visitor to the administrative office or immediately notify the administrative office of the presence of the visitor.
8. Upon completing a visit, a visitor must return to the administrative office or reception desk, ~~return any reusable visitor's identification badge issued to the visitor, sign their name on the same form that was signed upon entering the building, and state the time of their departure~~ and check out with staff.

B. Visits to Classrooms

Subject to the requirements of this policy, parents may observe their child in the classroom for up to two hours on two occasions per school year.

1. Parents who wish to observe their child in the classroom during the regular school day must schedule the visit at least three (3) school days in advance with the building principal.
2. A central administrator or building principal may consider the allowance of additional time beyond two visits if they deem it appropriate.
3. A central administrator, building principal, assistant principal, or designee may reschedule or terminate any visit in the event of an emergency or unforeseen circumstance.

C. Parent Procedures for Communicating with Children

The district recognizes that under limited circumstances, parents may occasionally need to communicate with their children during the school day. When this need arises, parents must follow one of the following procedures:

1. Parents may call the office and ask to speak with their child. School staff will then locate the child and instruct the child to come to the office to speak with the parent by telephone. This may occur by making an announcement over the school's intercom

system. Students generally will not be permitted to place or receive a call from a classroom.

2. Parents may enter the administrative office of a school building and ask the office staff to call their child to the office. Parents may not go directly to a classroom or to any other location in a district facility without complying with the Visitor Procedures stated in this policy.

D. Administrative Procedures in Response to Inappropriate Conduct

Central administrators, building principals, assistant principals, and designees are encouraged to take the following steps when a visitor violates this policy or engages in any other inappropriate conduct:

1. Notify the offending visitor that ~~his or her~~ **their** conduct is inappropriate.
2. Notify the offending visitor that if the conduct does not cease immediately, the visitor will be required to leave the building.
3. Notify the offending visitor that ~~he or she is~~ **they are** required to immediately leave the building.
4. Contact law enforcement.
5. Document the incident.
6. Take other action that the central administrator, building principal, assistant principal, or designee reasonably deems to be prudent or necessary in order to:
 - a. protect the safety of students, staff, or school property
 - b. maintain an environment that is conducive to learning and working
 - c. maintain an environment that is free from all forms of abusive and disruptive conduct
7. Any step or steps of this procedure may be skipped or addressed at a later time if the central administrator, building principal, assistant principal, or designee determines, in the exercise of their professional judgment, that immediate removal of the offending visitor is in the best interests of the students or the staff.

VI. RULES OF CONDUCT FOR VISITORS

A. Required Conduct

All visitors must demonstrate respect and civility when interacting with other individuals during a visit. In addition, all visitors must immediately comply with any and all lawful directives given by a district employee, including a directive to leave the building.

B. Prohibited Conduct

Visitors must not do any of the following during a visit:

1. Violate any law;
2. Violate any district or school policy, regulation, rule, or procedure;
3. Make any threat or engage in any threatening or intimidating behavior;
4. Engage in any conduct that is designed to intimidate another person, or that could reasonably be perceived as being designed to intimidate another person;
5. Demonstrate hostility toward another person;
6. Engage in conduct that is objectively rude;
7. Use any obscene or foul language;
8. Make or participate in making any personal attacks against another person;
9. Make or participate in making any objectively disrespectful, demeaning, disparaging, or insulting comments or statements about or to another person;
10. Make unwelcome physical contact with any person ~~other than their own child~~, unless the physical contact is part of the normal greeting process, such as a handshake, or is reasonably necessary to prevent imminent harm to another person or serious harm to property;
11. Photograph, film, or otherwise create an audio or video record of any students, employees, or volunteers of the district, unless the visitor is on district property or in a limited part of a district facility to attend an event or activity that is open to the public, such as a School Board meeting or an athletic contest;

12. Enter onto school property while impaired from the use of alcohol or any other chemical;
13. Create or participate in creating a disruption to the learning or working environment. Examples of disruptive behavior include, but are not limited, to using a raised voice with shouting or yelling; swearing; talking with a teacher, classroom aide, or a student while observing in a classroom; using or allowing an electronic device to create noise or visual distractions or to make audio or video recordings in the classroom; and engaging in other conduct that interrupts a lesson while observing in a classroom.

VII. GROUNDS FOR DENYING A REQUEST TO VISIT

A. Parent Visits for Purpose Other than Classroom Observation

A central administrator, a building principal, an assistant principal, or a designee may deny permission for a parent to visit any part of a district facility if the central administrator, the principal, the assistant principal, or the designee determines that:

1. The parent has refused or failed to comply with any part of this policy;
2. The parent violated any rule or procedure of this policy while visiting a district facility on a prior occasion during the school year;
3. The requested date or time for the visit is educationally inappropriate or inconvenient;
4. The parent has created a disruption during a prior visit and is likely to create a disruption if permitted to visit again;
5. The parent's presence in the district facility is not in the best interests of student or staff;
6. The parent presents a risk of harm to other persons, including but not limited to students, staff members, other parents or community members, or to district property;
7. The parent's parental rights have been terminated, or the parent does not have physical or legal custody or visitation rights during the school day or the period of time when the parent wants to visit the district facility; or

8. The parent's actions or words suggest that the parent is impaired from using alcohol or another chemical.

B. Classroom Observations by Parent

A central administrator, the building principal, an assistant principal, or a designee may deny a parent's request to observe their child in the classroom, or may revoke permission for such a visit, if the central administrator, principal, assistant principal, or designee determines that:

1. Any of the reasons for denying a visit in Section V(A) of this policy have been met;
2. The parent has failed or refused to schedule the classroom observation in advance;
3. The parent observed in the classroom on a prior occasion during the school year and created a disruption;
4. The requested date or time for the observation is educationally inappropriate or inconvenient, such as when a test is being administered, when a substitute teacher or guest speaker is present, or when students are attending an assembly or going on a field trip;
5. The parent has already observed the child in the classroom on two occasions during the school year;
6. The parent's presence in the classroom is not in the best interests of the other persons, including but not limited to students, staff members, other parents, or community members.

C. Classroom Observations by an Independent Examiner

If the parent of a special education student requests an independent educational evaluation (IEE) or hires an independent examiner to evaluate a child, and the parent requests that the independent examiner be permitted to observe the child in the classroom, the district will allow the independent examiner to visit and observe the student in the classroom to the extent permitted by law, provided that the independent examiner complies with all provisions of this policy and does not create a disruption. The district may assign a staff member to accompany an independent examiner during all observations. An independent examiner may not interview any students at school or any district employees without prior written permission from the district. A district representative will be present during any interviews.

D. Parent's Right to Appeal

If a parent believes that a request to visit a district facility has been improperly denied, the parent may submit a written appeal to the Superintendent. The decision of the Superintendent, or a designee of the Superintendent, is final.

E. Visits by Third Parties

A central administrator, a building principal, an assistant principal, or a designee may, as they see fit, deny a visitor's request to visit any part of a district facility if the visitor is not a parent of a child who attends school in the facility.

VIII. PARKING

During school hours, visitors must park their vehicles in spaces designated for visitors. Vehicles that are parked in unauthorized spaces may be towed to a different location at the vehicle owner's expense.

VIV. PENALTIES

Permission to be in a district facility is conditioned upon compliance with this policy. Pursuant to Minnesota Statutes, section 609.605, subdivision 4, any person who violates this policy may be found guilty of a misdemeanor. Such persons may be detained by the school principal or a person designated by the school principal in a reasonable manner and for a reasonable period of time pending the arrival of a law enforcement officer. In addition to imposing other consequences specified in this policy, a central administrator, building principal, or assistant principal may issue an order prohibiting a person from entering onto school property.

Legal References: Minn. Stat. § 123B.02 (General Powers of School Districts)
Minn. Stat. § 124D.09 (~~Post-Secondary~~ Postsecondary Enrollment Options Program)
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespass ~~to School Property~~)

AGENDA ITEM: **Policy 905, Advertising**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Maurer, Director of Community Services and Recreation;**
Tim Wald, Assistant Superintendent for Finance and Operations; and
Marisa Vette, Director of Communications and Community Relations

BACKGROUND:

School Board Policy 905, Advertising, was reviewed by the School Board Policy Committee and Cabinet, had a first reading in April and is being recommended for a second reading. There are no changes recommended to this policy.

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services to students and parents in the schools.

RECOMMENDED ACTION:

Approve School Board Policy 905, Advertising, as recommended by the School Board Policy Committee and Cabinet.

Adopted: December 10, 2001
Revised: July 16, 2018
Revised: April 16, 2021
Revised: _____

*White Bear Lake Area
School District #624 Policy 905*

905 ADVERTISING

I. PURPOSE

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services to students and parents in the schools.

II. GENERAL STATEMENT OF POLICY

The school district's policy is that the name, facilities, staff, students, or any part of the school district shall not be used for advertising or promoting the interests of a commercial or nonprofit agency or organization except as set forth below.

III. ADVERTISING GUIDELINES

- A. School publications, including publications such as programs and calendars, may accept and publish paid advertising provided they receive advance approval from the appropriate administrator. In no instance shall publications accept advertising for alcohol, tobacco, electronic cigarettes, drugs, drug paraphernalia, weapons, or pornographic or illegal materials. Advertisements may be rejected by the school district if determined to be inconsistent with the educational objectiveness of the school district or inappropriate for inclusion in the publication. The faculty advisor is responsible for screening all such advertising for appropriateness, including compliance with the school district policy prohibiting sexual, gender, disability, ethnic, racial, and religious harassment.
- B. The district may approve advertising in school district facilities or on school district property. The restrictions listed in Section A above will apply. Specific advertising must be approved by the superintendent or designee. In no instance will an advertising device be erected or maintained within 100 feet of a school that is visible to and primarily intended to advertise and inform or to attract or which does attract the attention of operators and occupants of motor vehicles.
- C. Donations that include or carry advertisements must be approved by the Superintendent or designee.
- D. The school district or a school may acknowledge a donation it has received from an organization by displaying a "donated by", "sponsored

in part by", or a similar by-line with the organization's name and/or symbol on the item. Examples include activity programs or yearbooks.

- E. Nonprofit entities and organizations may be allowed to use the school district name, students, or facilities for purposes of advertising or promotion if the purpose is determined to be educationally related and prior approval is obtained from the Superintendent or designee. Advertising will be limited to the specific event or purpose approved by the superintendent or designee.
- F. The inclusion of advertisements in school district publications, in school district facilities, or on school district property does not constitute approval and/or endorsement of any product, organization, or activity.

IV. ACCOUNTING

Advertising revenues must be accounted for and reported in compliance with UFARS.

Legal References: Minn. Stat. § 123B.93 (Advertising on School Buses)
Minn. Stat. § 125B.022 (Contracts for Computers or Related Equipment or Service)
Minn. Stat. § 173.08 (Excluded Road Advertising Devices)

Cross References: WBLASB Policy 421 (Gifts to Employees and School Board Members)
WBLASB Policy 702 (Accounting)

AGENDA ITEM: **Policy 906, Community Notification of
Predatory Offenders**

MEETING DATE: **April 8, 2024**

SUGGESTED DISPOSITION: **Operational Item**

CONTACT PERSON(S): **Tim Maurer, Director of Community Services
and Recreation**

BACKGROUND:

School Board Policy 906, Community Notification of Predatory Offenders, was reviewed by the School Board Policy Committee and Cabinet, had a first reading in April and is being recommended for a second reading. The changes recommended to this policy are in sections II, III, and IV, and the legal references.

The purpose of this policy is to assist school administrators and staff members in responding to a notification by a law enforcement agency that a convicted predatory offender is moving into the school district so that they may better protect individuals in the school's care while they are on or near the school district premises or under the control of the school district.

RECOMMENDED ACTION:

Approve School Board Policy 906, Community Notification of Predatory Offenders, as recommended by the School Board Policy Committee and Cabinet.

906 COMMUNITY NOTIFICATION OF PREDATORY OFFENDERS

I. PURPOSE

The purpose of this policy is to assist school administrators and staff members in responding to a notification by a law enforcement agency that a convicted predatory offender is moving into the school district so that they may better protect individuals in the school's care while they are on or near the school district premises or under the control of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide information to staff regarding known predatory offenders that are moving into the school district so that they may monitor school premises for the safety of the school, its students, and employees. Staff will be notified and have access to Offender Fact Sheets as appropriate.
- B. The ~~s~~Superintendent, in cooperation with appropriate school transportation officials, will evaluate bus routes and bus stops. Bus drivers will have access to Offender Fact Sheets. If necessary, bus stops may be moved if they place children in close proximity to a predatory offender who has been convicted of crimes against children of similar ages.
- C. The ~~s~~Superintendent, in conjunction with the building principal or designee, shall prepare or provide safety information for distribution to students regarding protecting themselves from abuse, abduction, or exploitation. The school district will prepare a list of available resources. Staff will provide safety information to students on how to protect themselves against abuse, abduction, or exploitation. School officials may ask their police liaison officer or local law enforcement officials for assistance in providing instruction to staff and students.

III. DEFINITIONS

- A. "Criminal history conviction data" is public data on a convicted criminal which is compiled by the State Bureau of Criminal Apprehension (BCA). ~~(Minn. Stat. § 13.87)~~
- B. "Law enforcement agency" means the law enforcement agency having primary jurisdiction over the location where the offender expects to reside upon release. ~~(Minn. Stat. § 244.052, Subd. 1(3))~~

C. “Notification or Disclosure by Law Enforcement Agency”

1. Risk Level I - The local law enforcement agency may disclose certain information to other law enforcement agencies and to any victims of or witnesses to the offense committed by the offender. There will be no disclosure to school districts.
2. Risk Level II - In addition to those notified in Level I, a law enforcement agency may notify agencies and groups the offender is likely to encounter that the offender is about to move into the community and provide to those agencies and groups an Offender Fact Sheet on the offender. School districts, private schools, day-care centers, and other institutions serving those likely to be victimized by the predatory offender are included in a Level II notification.
3. Risk Level III - In most cases, the local law enforcement agencies will hold a public community meeting and distribute an Offender Fact Sheet with information concerning and a photograph of the soon-to-be-released Level III offender.

~~(Minn. Stat. § 244.052, Subd. 4)~~

D. “Offender Fact Sheet” is a data sheet compiled by the Department of Corrections or local law enforcement agency. The Offender Fact Sheet contains both public and private data, including a photograph and physical description of the predatory offender, as well as the general location of the offender’s residence.

1. A local law enforcement agency will generally provide Offender Fact Sheets for Level II predatory offenders directly to the school district.
2. Level III Offender Fact Sheets will be distributed at a public community meeting conducted by the local law enforcement agency.

E. “Risk Level Assessment” is the level of danger to the community as established by the Minnesota Department of Corrections following a review by a committee of experts. The level of risk assigned to a soon-to-be-released offender determines the scope of notification.

~~(Minn. Stat. § 244.052, Subds. 2, 3)~~

F. “Risk Levels”

1. “Level I” - Risk Level I is assigned to a predatory offender whose risk assessment score indicates a low risk of reoffense.

2. “Level II” - Risk Level II is assigned to a predatory offender whose risk assessment score indicates a moderate risk of reoffense.
3. “Level III” - Risk Level III is assigned to a predatory offender whose risk assessment score indicates a high risk of reoffense.

~~(Minn. Stat. § 244.052, Subd. 3(e))~~

- G. ~~The “Sex Offender Community Notification Act,” Minn. Stat. §~~ Minnesota Statutes, section 244.052, as amended, allows law enforcement agencies to disclose information about certain predatory offenders when they are released into the community. The information disclosed and to whom it is disclosed will depend upon their assessment of the level of risk posed by the predatory offender.

IV. PROCEDURES

A. Level II Notification

In keeping with the statutorily designated purpose that Offender Fact Sheets are to be used by staff members to secure the school and protect individuals in the school district’s care while they are on or near the school district’s premises or under the control of the school district, the school district will take the following steps:

1. The ~~s~~Superintendent shall notify the law enforcement agencies within the school district that all appropriate Level II and Level III notifications are to be provided at least to the ~~s~~Superintendent of schools.
2. Upon notification of the release of a Level II predatory offender, the ~~s~~Superintendent shall forward the Offender Fact Sheet to all building principals and District Center administrators. This would include transportation, food service, buildings and grounds supervisors, and Community Services & Recreation.
3. Principals of schools in close proximity to the Level II predatory offender’s residence shall meet with staff and show the Offender Fact Sheet to persons within the buildings who supervise students or who would be in a position to observe if the Level II offender was in or around the school. This includes, but is not limited to, administrators, teachers, coaches, paraprofessionals, custodians, clerical and office workers, food service workers, school-age care workers, volunteers, and transportation providers.
4. The school district shall request criminal history conviction data on the Level II predatory offender from the Minnesota Bureau of

Criminal Apprehension. On a case-by-case basis, the sSuperintendent may determine whether to send a letter to parents with general information regarding the release of the Level II offender and a copy of the criminal history conviction data that the school district obtained from the BCA. The offender fact sheet contains data classified as private or not public under Minnesota law and may only be distributed to parents, students, or others outside the school district if it determines the release is for the purpose of securing the schools and protecting individuals under the school district's care while they are on or near school premises.

5. The building administrator shall cause the Offender Fact Sheet to be posted in each building in an area accessible to staff and employees but not the general public unless a determination has been made that public posting will help secure the school or protect students.
6. The school district shall not distribute or provide access to Level II Offender Fact Sheets to parents, students, or others outside the school district unless a determination has been made that dissemination of the data will help secure the school or protect students.

B. Level III Notification

1. The sSuperintendent shall notify the law enforcement agencies within the school district that all Level III notifications of public community meetings are to be provided to the sSuperintendent of schools.
2. When a Level III predatory offender is released into a community, generally, the local law enforcement agency will notify the school district of the time and location of the public community meeting at which the Level III Offender Fact Sheet will be distributed to the community.
3. When the school district receives this information, the sSuperintendent shall determine on a case-by-case basis whether the school district will notify parents and students of the time, date, and location of the public community meeting.
4. When notified of a Level III predatory offender public community meeting, the sSuperintendent or another school district administrator designated by the sSuperintendent shall attend the community notification meeting.

5. When the school district receives information that a Level III predatory offender is moving into the school district, in addition to following the procedures specified above, the school district shall follow the procedures outlined for a Level II notification.
6. If the predatory offender is participating in programs offered by the school district that require or allow the person to interact with children other than the person's children, the ~~s~~Superintendent shall notify parents of children in the school district of the contents of the Offender Fact Sheet.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 244.052 (Predatory Offenders; Notice ~~Community Notification~~)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
34 U.S.C. 20901 et seq. (Jacob Wetterling, Megan Nicole Kanka, and Pam Lychner Sex Offender Registration and Notification Program)
~~42 U.S.C. § 16901 et seq. (Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Program)~~
Dept. of Admin. Advisory Op. No. 98-004

Cross References: WBLASB Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
WBLASB Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
WBLASB Policy 515 (Protection and Privacy of Pupil Records)
WBLASB Policy 903 (Visitors to School District Property and Facilities)