

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
MEETING PACKET**

June 9, 2025

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*

A. PROCEDURAL ITEMS

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

To: Members of the School Board

From: Dr. Wayne Kazmierczak
Superintendent of Schools

Date: June 4, 2025

A meeting of the White Bear Lake Area School Board will be held on **Monday, June 9, 2025** at 5:30 p.m. in Room 200 at the District Service Center at Sunrise Park, 2399 Cedar 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

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
2. Superintendent's Report

D. DISCUSSION ITEMS

1. Fiscal Year 2025-26 Preliminary Budget
2. First Reading of School Board Policies:
 - a. 613, Graduation Requirements.The policies listed above will be on the July 14, 2025 agenda or subsequent agenda for a second reading.

E. OPERATIONAL ITEMS

1. Action on Fiscal Year 2025-26 Preliminary Budget
2. Action on Workers Compensation Agreement for 2025-26
3. Action on Property and Liability Insurance for 2025-26
4. Action on School Board Policies:
 - a. 702, Accounting;
 - b. 720, Vending Machines;
 - c. 729, Minnesota Post-Issuance Debt Compliance; and
 - d. 732, Credit Card Usage.

F. BOARD FORUM

G. ADJOURNMENT

AGENDA ITEM: **Consent Agenda**
MEETING DATE: **June 9, 2025**
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

RECOMMENDED ACTION:

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

AGENDA ITEM: **School Board Minutes**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Action Item**

CONTACT PERSON(S): **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, May 12, 2025** at 5:30 p.m. in Boardroom 200 at the Sunrise Park District Service Center, 2399 Cedar 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 Arcand called the meeting to order at 5:30 p.m.
2. Roll Call - Present: Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar.
Absent: Beloyed.
Ex-Officio: Dr. Wayne Kazmierczak.
3. Pledge of Allegiance.
4. Thompson moved and Streiff Oji seconded to approve the agenda as presented.
Voice vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.
5. Daniels moved and Thompson seconded to approve the consent agenda consisting of:
 - a) Minutes for Board meetings on April 14, 2025, and April 28, 2025;
 - b) Monthly Invoices, 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;
 - f) Quarterly Investment Report; and
 - g) Quarterly Revenue and Expenditure Report.***Roll call vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.***

B. PUBLIC FORUM

C. INFORMATION ITEMS

1. Student Recognition - Students who participated in state and national competitions in Speech and History Day were recognized and congratulated.
2. Recognition of Student Liaisons to the School Board - Lydia Kleinhans, 12th grade student, and Thomas Reese, 11th grade student, were recognized for their roles as the 2024-25 Student Representatives to the School Board.
3. Superintendent's Report - Dr. Kazmierczak highlighted several recent achievements and upcoming events in the White Bear Lake Area School District; the 2025 White Bear Lake Area Educators Teacher of the Year, the Willow Lane Donatelli's Takeover, WBLAHS Baseball at Target Field, and End of the Year Student Celebrations.

D. DISCUSSION ITEMS

1. Graduation Rate and Student Attendance Update
2. First Reading of School Board Policies: a) 702, Accounting; b) 720, Vending Machines; c) 729, Minnesota Post-Issuance Debt Compliance; and d) 732, Credit Card Usage. The policies listed above will be on the June 9, 2025 agenda or subsequent agenda for a second reading.

E. OPERATIONAL ITEMS

1. Ellison moved and Streiff Oji seconded to approve the action on Student Transportation Vendor Proposal. **Roll call vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.**
2. Thompson moved and Ellison seconded to approve the action on School Board Policies: a) 413, Harassment and Violence; b) 512, School-Sponsored Student Publications and Activities; c) 706, Acceptance of Gifts; d) 710, Extracurricular Transportation; e) 711, Video Recording on School Buses; f) 712, Video Surveillance Other Than on Buses; and g) 721, Uniform Grant Guidance Policy Regarding Federal Revenue Sources. **Voice vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.**

F. BOARD FORUM

G. LABOR NEGOTIATIONS - **This portion of the meeting may be closed to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals, conducted pursuant to Minn. Stat. 179A.01 to 179A.25.*

Daniels moved and Streiff Oji seconded to go into closed session at 6:57 p.m. **Voice vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.**

Ellison left the meeting at 6:58 p.m.

Arcand moved and Streiff Oji seconded to go into open session at 7:08 p.m. **Voice vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.**

H. ADJOURNMENT Daniels moved and Thompson seconded to adjourn the meeting at 7:08 p.m. **Voice vote: Ayes, Streiff Oji, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.**

Submitted by: Kathleen Daniels, 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 **Monday, May 19, 2025** at 5:30 p.m. in Boardroom 200 at the District Service Center at Sunrise Park, 2399 Cedar 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 Arcand called the meeting to order at 5:30 p.m.
2. Roll Call - Present: Thompson, Arcand, Beloyed, Daniels, Ellison, Skaar.
Absent: Streiff Oji.

B. DISCUSSION ITEMS

1. Area Learning Center Update
2. Fiscal Year 2025-26 Preliminary Budget Overview

Beloyed left the meeting at 6:38 p.m.

C. OPERATIONAL ITEMS

1. Thompson moved and Ellison seconded to approve the action on Tentative Agreement – 2025-27 Fiscal Years International Union of Operating Engineers Local No. 70 Transportation Unit. ***Roll call vote: Ayes, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.***

D. ADJOURNMENT - Daniels moved and Ellison seconded to adjourn the meeting at 6:40 p.m. ***Voice vote: Ayes, Thompson, Arcand, Daniels, Ellison, Skaar. Nays, none. Motion carried.***

Submitted by: Kathleen Daniels, clerk

AGENDA ITEM: **Monthly Check Registers**

MEETING DATE: **June 9, 2025**

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 - May 2025

		5/15/2025	5/30/2025
Direct Deposit	900739115 - 900740560	2,377,414.09	
Direct Deposit	900740562 - 900742026		2,772,224.64

Check Number	Vendor	Amount	Check Date	Check Type
146169	SUNSHINE RAISIN CORPORATION	(\$4,128.44)	5/23/2025	V
146173	TYER, MASON	(\$160.00)	5/2/2025	V
146472	HAPPY TEE'S	(\$293.00)	5/23/2025	V
146530	WINNICK SUPPLY	(\$430.96)	5/2/2025	V
146780	TYER, MASON	\$160.00	5/2/2025	R
146781	WINNICK SUPPLY	\$276.63	5/2/2025	R
146782	DS ERICKSON & ASSOC PLLC	\$320.72	5/5/2025	R
146783	GREATER TWIN CITIES UNITED WAY	\$10.00	5/5/2025	R
146784	GURSTEL CHARGO ATTORNEYS AT LAW	\$349.78	5/5/2025	R
146785	IUOE LOCAL 70	\$1,521.25	5/5/2025	R
146786	MESSERLI & KRAMER PA	\$391.93	5/5/2025	R
146787	MINNESOTA TEAMSTERS NO. 320	\$665.00	5/5/2025	R
146788	RAUSCH STURM	\$822.12	5/5/2025	R
146789	SCHOOL SERVICE EMPLOYEES	\$7,741.95	5/5/2025	R
146790	WBL AREA EDUCATIONAL FOUNDATION	\$508.40	5/5/2025	R
146791	ACCELERATE LEARNING	\$19,000.00	5/7/2025	R
146792	ACOUSTICS ASSOCIATES INC	\$27,836.60	5/7/2025	R
146793	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146794	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146795	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146796	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146797	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146798	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146799	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146800	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146801	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146802	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146803	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146804	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146805	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146806	AMAZON CAPITAL SERVICES	\$0.00	5/7/2025	C
146807	AMAZON CAPITAL SERVICES	\$12,599.20	5/7/2025	R
146808	APPLE INC.	\$749.00	5/7/2025	R
146809	BIDDLE, JUDITH L.	\$50.00	5/7/2025	R
146810	BOLDT, JAMES R.	\$50.00	5/7/2025	R
146811	BOLDT, MARY C.	\$50.00	5/7/2025	R
146812	BROWN, ERIK	\$95.00	5/7/2025	R
146813	BSN SPORTS, LLC	\$7,953.95	5/7/2025	R
146814	BUCHE, JODI D.	\$25.00	5/7/2025	R
146815	CAPITAL ONE TRADE CREDIT	\$501.84	5/7/2025	R
146816	CENTRAL ROOFING COMPANY	\$9,078.34	5/7/2025	R
146817	CHAPMAN, RONALD J. JR	\$81.00	5/7/2025	R
146818	CINTAS CORP	\$146.83	5/7/2025	R
146819	CONSTRUCTION SYSTEMS, INC	\$25,141.24	5/7/2025	R
146820	CRESCENT ELECTRIC SUPPLY CO	\$190.10	5/7/2025	R

146821	CUSTOM WOODCUTS	\$375.00	5/7/2025	R
146822	DEMCO INC	\$89.93	5/7/2025	R
146823	ECKROTH MUSIC	\$4,934.12	5/7/2025	R
146824	FLINN SCIENTIFIC INC	\$321.75	5/7/2025	R
146825	FRANSEN DECORATING INC	\$9,048.95	5/7/2025	R
146826	CENTRAL NETWORK RETAIL GROUP	\$147.82	5/7/2025	R
146827	GEBEKE, MICHAEL	\$50.00	5/7/2025	R
146828	GREAT LAKES COCA COLA DIST LLC	\$332.88	5/7/2025	R
146829	HAAS MUSICAL INSTRUMENT REPAIR	\$301.70	5/7/2025	R
146830	HELLER, HEIDI L.	\$55.50	5/7/2025	R
146831	HOME DEPOT CREDIT SERVICES	\$66.51	5/7/2025	R
146832	HUBERT COMPANY	\$295.00	5/7/2025	R
146833	HUGO EQUIPMENT CO	\$82.33	5/7/2025	R
146834	IMPERIAL DADE	\$4,063.26	5/7/2025	R
146835	INDUSTRIAL LUMBER & PLYWOOD INC.	\$870.21	5/7/2025	R
146836	JOHN DEERE FINANCIAL	\$156.65	5/7/2025	R
146837	JOHNSON, KEITH	\$95.00	5/7/2025	R
146838	JOSTENS INC	\$879.80	5/7/2025	R
146839	KALLESTAD, JAMES	\$93.00	5/7/2025	R
146840	LEVERTY, ZACHARY	\$90.00	5/7/2025	R
146841	LINCOLN ELEMENTARY PTA	\$7,973.96	5/7/2025	R
146842	LONG, MARTY D.	\$50.00	5/7/2025	R
146843	MADURA, JOHN P.	\$300.00	5/7/2025	R
146844	MAERTENS-BRENNY CONSTRUCTION	\$161,328.90	5/7/2025	R
146845	MANY FACES	\$14,403.13	5/7/2025	R
146846	MAXORPLUS, LTD	\$2,420.00	5/7/2025	R
146847	MEADOWOOD TOOL CO	\$88.67	5/7/2025	R
146848	MED COMPASS	\$1,396.00	5/7/2025	R
146849	MIDWEST BUS PARTS INC	\$192.00	5/7/2025	R
146850	MINNESOTA ACOUSTICS INC	\$2,233.45	5/7/2025	R
146851	MN ZOO	\$492.00	5/7/2025	R
146852	MN ZOO	\$918.00	5/7/2025	R
146853	MONKEY WRENCH PRODUCTION REPAIR LLC	\$54.84	5/7/2025	R
146854	MUMBLEAU, JANE L.	\$50.00	5/7/2025	R
146855	MUMBLEAU, RICHARD T.	\$50.00	5/7/2025	R
146856	MUNOS, SCOTT	\$61.00	5/7/2025	R
146857	MURPHY WINDOW AND DOOR COMMERCIAL INC	\$22,603.49	5/7/2025	R
146858	NORTH CENTRAL TRUCK EQUIPMENT	\$284.65	5/7/2025	R
146859	NORTH ROOTS LAWN AND LANDSCAPE	\$25,501.00	5/7/2025	R
146860	ODP BUSINESS SOLUTIONS, LLC	\$213.92	5/7/2025	R
146861	PARR SMESTAD, ELIZABETH	\$50.00	5/7/2025	R
146862	PAULSON, THOMAS M.	\$250.00	5/7/2025	R
146863	PELTIER, BRIAN	\$109.00	5/7/2025	R
146864	PIONEER GOLF COMPANY	\$11,700.53	5/7/2025	R
146865	POVOLNY, KATHLEEN	\$144.00	5/7/2025	R
146866	PRESS PUBLICATIONS	\$433.80	5/7/2025	R
146867	PRIME CONSTRUCTION SOLUTIONS LLC	\$8,119.35	5/7/2025	R

146868 PRO-ED INC	\$48.40	5/7/2025 R
146869 PROFORMA	\$552.92	5/7/2025 R
146870 PURINTON, KEITH	\$95.00	5/7/2025 R
146871 QUADIENT LEASING	\$474.42	5/7/2025 R
146872 RAMSEY COUNTY PARKS/REC DEPT	\$2,240.00	5/7/2025 R
146873 AGROTECAN LIMITED LIABILITY COMPANY	\$482.00	5/7/2025 R
146874 REYNOLDS, SHANNON F.	\$90.00	5/7/2025 R
146875 RIGHT-WAY CAULKING INC	\$7,215.25	5/7/2025 R
146876 RIVER BOTTOM PRODUCTIONS	\$3,000.00	5/7/2025 R
146877 SCHULTZ, PAUL	\$50.00	5/7/2025 R
146878 SHERBARTH-LYNCH, SANDRA	\$1,386.00	5/7/2025 R
146879 SITEONE LANDSCAPE SUPPLY	\$21.28	5/7/2025 R
146880 STOTT, GARY	\$100.00	5/7/2025 R
146881 SUPERSET TILE & STONE	\$34,781.39	5/7/2025 R
146882 TEKTON CONSTRUCTION COMPANY	\$7,435.69	5/7/2025 R
146883 TFH (USA) LTD	\$135.70	5/7/2025 R
146884 THE BAKER'S HORSE, LLC	\$250.00	5/7/2025 R
146885 THE MINDFULNESS MOVEMENT	\$320.00	5/7/2025 R
146886 TMI SYSTEMS CORPORATION	\$18,551.60	5/7/2025 R
146887 TRIVEDI ADVANCED TECHNOLOGIES LLC	\$975.00	5/7/2025 R
146888 TWIN CITY HARDWARE COMPANY INC	\$0.00	5/7/2025 C
146889 TWIN CITY HARDWARE COMPANY INC	\$2,549.61	5/7/2025 R
146890 TYLER TECHNOLOGIES INC	\$2,301.76	5/7/2025 R
146891 URBAN COMPANIES	\$48,117.50	5/7/2025 R
146892 VEX ROBOTICS INC	\$491.20	5/7/2025 R
146893 VIKING ELECTRIC SUPPLY	\$485.13	5/7/2025 R
146894 SCAT PROPERTIES	\$500.00	5/7/2025 R
146895 WORLD'S FINEST CHOCOLATE INC	\$2,820.00	5/7/2025 R
146896 ZEN EDUCATE INC.	\$536.26	5/7/2025 R
146897 FRONTRUNNER SCREEN PRINTING	\$7,413.00	5/13/2025 R
146898 PINEHAVEN FARM	\$594.00	5/13/2025 R
146899 CITY OF WHITE BEAR LAKE	\$609.25	5/14/2025 R
146900 DS ERICKSON & ASSOC PLLC	\$346.05	5/20/2025 R
146901 GREATER TWIN CITIES UNITED WAY	\$10.00	5/20/2025 R
146902 GURSTEL CHARGO ATTORNEYS AT LAW	\$379.88	5/20/2025 R
146903 IUOE LOCAL 70	\$1,521.25	5/20/2025 R
146904 MESSERLI & KRAMER PA	\$428.26	5/20/2025 R
146905 MINNESOTA TEAMSTERS NO. 320	\$690.50	5/20/2025 R
146906 RAUSCH STURM	\$822.13	5/20/2025 R
146907 SCHOOL SERVICE EMPLOYEES	\$8,337.61	5/20/2025 R
146908 WBL AREA EDUCATIONAL FOUNDATION	\$508.40	5/20/2025 R
146909 ACTION FENCE INC	\$3,164.00	5/21/2025 R
146910 AI TECHNOLOGIES LLC	\$7,114.40	5/21/2025 R
146911 ALLIED OIL & TIRE COMPANY	\$2,492.95	5/21/2025 R
146912 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146913 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146914 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C

146915 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146916 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146917 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146918 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146919 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146920 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146921 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146922 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146923 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146924 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146925 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146926 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146927 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146928 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146929 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146930 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146931 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146932 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146933 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146934 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146935 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146936 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146937 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146938 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146939 AMAZON CAPITAL SERVICES	\$0.00	5/21/2025 C
146940 AMAZON CAPITAL SERVICES	\$22,526.71	5/21/2025 R
146941 AMY DEE INC	\$3,000.00	5/21/2025 R
146942 ANDERSON, MATT	\$215.00	5/21/2025 R
146943 ANDERSON, ZOE	\$71.00	5/21/2025 R
146944 APPLE INC.	\$2,159.00	5/21/2025 R
146944 APPLE INC.	(\$2,159.00)	5/23/2025 V
146945 ARRAY EDUCATION, INC	\$5,725.00	5/21/2025 R
146946 B&H PHOTO-VIDEO	\$574.64	5/21/2025 R
146947 BAER RIDGE SIGNS LLC	\$461.00	5/21/2025 R
146948 BEAUDREAU-PATTON, ELAINE	\$250.00	5/21/2025 R
146949 BEER, NOAH	\$47.50	5/21/2025 R
146950 BELLA VIDA CATERING	\$2,380.00	5/21/2025 R
146951 BERWALD ROOFING COMPANY INC	\$12,190.03	5/21/2025 R
146952 BESTER BROS TRANSFER & MOVING	\$16,580.00	5/21/2025 R
146953 BIDDLE, JUDITH L.	\$175.00	5/21/2025 R
146954 BIDDLE, RICK	\$75.00	5/21/2025 R
146955 BLUE CROSS / BLUE SHIELD OF MN	\$8,602.00	5/21/2025 R
146956 BOLDT, JAMES R.	\$175.00	5/21/2025 R
146957 BOLDT, MARY C.	\$125.00	5/21/2025 R
146958 BOOSHIE INC	\$227.88	5/21/2025 R
146959 BORK VANNATTA, AUBREY L.	\$56.30	5/21/2025 R
146960 BRIGHT WORKS	\$45.00	5/21/2025 R

146961 BROADWAY, JOSEPH S.	\$81.00	5/21/2025 R
146962 BSN SPORTS, LLC	\$2,918.42	5/21/2025 R
146963 BUCKLEY, BRENT R.	\$95.00	5/21/2025 R
146964 CALL4	\$688.51	5/21/2025 R
146965 CHAPMAN, RONALD J. JR	\$81.00	5/21/2025 R
146966 CHEYNE, ROGER A.	\$95.00	5/21/2025 R
146967 CINTAS CORP	\$320.63	5/21/2025 R
146968 CITY OF HUGO	\$0.00	5/21/2025 C
146969 CITY OF HUGO	\$6,133.04	5/21/2025 R
146970 CITY OF WHITE BEAR LAKE	\$0.00	5/21/2025 C
146971 CITY OF WHITE BEAR LAKE	\$14,275.95	5/21/2025 R
146972 CONTINENTAL CLAY CO	\$639.92	5/21/2025 R
146973 CUMMINS SALES AND SERVICE	\$958.36	5/21/2025 R
146974 DASH SPORTS LLC	\$6,293.50	5/21/2025 R
146975 DEGARDNER, RICHARD D.	\$70.00	5/21/2025 R
146976 DELEO, TARA	\$174.00	5/21/2025 R
146977 DREWS, CHRISTOPHER	\$190.00	5/21/2025 R
146978 DUMROESE, JEFFREY M.	\$63.00	5/21/2025 R
146979 DUSING, CARTER	\$300.00	5/21/2025 R
146980 ECKROTH MUSIC	\$484.47	5/21/2025 R
146981 EICHACKER, ERIC	\$105.00	5/21/2025 R
146982 EMAGINE WHITE BEAR	\$418.00	5/21/2025 R
146983 ENVIROBATE INC	\$1,790.00	5/21/2025 R
146984 ERNSTE, TIFFANY	\$114.90	5/21/2025 R
146985 ESTES INDUSTRIES	\$1,482.51	5/21/2025 R
146986 FEIGUM, DANIEL	\$105.00	5/21/2025 R
146987 FESTIVAL FOODS-KNOWLAN'S	\$0.00	5/21/2025 C
146988 FESTIVAL FOODS-KNOWLAN'S	\$787.66	5/21/2025 R
146989 FIDELITY SECURITY LIFE INSURANCE CO	\$5,549.39	5/21/2025 R
146990 FIRE PROTECTION EQUIPMENT COMPANY	\$725.00	5/21/2025 R
146991 FISCHER, THOMAS	\$225.00	5/21/2025 R
146992 FORKS IN THE DIRT	\$400.00	5/21/2025 R
146993 CENTRAL NETWORK RETAIL GROUP	\$0.00	5/21/2025 C
146994 CENTRAL NETWORK RETAIL GROUP	\$231.12	5/21/2025 R
146995 FRAZIER, RENWICK	\$67.00	5/21/2025 R
146996 FRISCHMAN, JAY R.	\$190.00	5/21/2025 R
146997 GEBEKE, JILL	\$175.00	5/21/2025 R
146998 GEBEKE, MICHAEL	\$150.00	5/21/2025 R
146999 GEHRING MORGAN, TIFFANY	\$100.00	5/21/2025 R
147000 GENERATION GENIUS INC	\$995.00	5/21/2025 R
147001 GEORGAKOPOULOS, TESS	\$35.00	5/21/2025 R
147002 GUEST SERVICES INC	\$691.00	5/21/2025 R
147003 GREATAMERICA FINANCIAL SERVICES	\$349.85	5/21/2025 R
147004 GROTH MUSIC CO	\$1,619.58	5/21/2025 R
147005 GROUP MEDICAREBLUE RX	\$12,025.00	5/21/2025 R
147006 GYSBERS, BROOKLYN M.	\$0.00	5/21/2025 C
147007 GYSBERS, BROOKLYN M.	\$340.06	5/21/2025 R

147008 H2O FOR LIFE	\$4,235.00	5/21/2025 R
147009 HALO TRANSPORTATION	\$66,832.50	5/21/2025 R
147010 HAMER, MARK	\$70.00	5/21/2025 R
147011 HANSON, EUGENE	\$95.00	5/21/2025 R
147012 HIGH POINT NETWORKS LLC	\$5,460.00	5/21/2025 R
147013 HILLYARD INC MINNEAPOLIS	\$550.56	5/21/2025 R
147014 HUGO EQUIPMENT CO	\$190.88	5/21/2025 R
147015 IMPERIAL DADE	\$0.00	5/21/2025 C
147016 IMPERIAL DADE	\$5,217.77	5/21/2025 R
147017 INSTANT RETAIL SYSTEMS	\$200.00	5/21/2025 R
147018 INSTRUMENTALIST AWARDS	\$146.00	5/21/2025 R
147019 INTERMEDIATE DISTRICT 287	\$7,404.60	5/21/2025 R
147020 JANE MEJIA MANNETTER	\$175.00	5/21/2025 R
147021 JESSEN, CHRIS	\$174.00	5/21/2025 R
147022 JOSTENS INC	\$576.84	5/21/2025 R
147023 JOTBLAD, TRISTEN M.	\$261.80	5/21/2025 R
147024 JUNIOR ACHIEVEMENT	\$615.00	5/21/2025 R
147025 JX EVENT SERVICES LLC	\$10,965.00	5/21/2025 R
147026 KAUFMAN, MICHAEL	\$105.00	5/21/2025 R
147027 KILEN, KIP R.	\$93.00	5/21/2025 R
147028 KINNARD, TREVOR	\$135.00	5/21/2025 R
147029 KOCOVSKY, COLE	\$33.50	5/21/2025 R
147030 KUDEBEH, STEVE	\$71.00	5/21/2025 R
147031 LANGUAGE LINE SERVICES	\$927.82	5/21/2025 R
147032 LARSON, BERCAN E.	\$262.00	5/21/2025 R
147033 LARSON, BJORN E.	\$200.00	5/21/2025 R
147034 LEVERTY, ZACHARY	\$630.00	5/21/2025 R
147035 LIKES, TIMOTHY	\$215.00	5/21/2025 R
147036 LIVERS, ISAIAH K.	\$144.00	5/21/2025 R
147037 LOCKWOOD, BENJAMIN K.	\$108.00	5/21/2025 R
147038 LONG, MARTY D.	\$100.00	5/21/2025 R
147039 MACKIN EDUCATIONAL RESOURCES	\$272.23	5/21/2025 R
147040 MAKI, DANIEL	\$93.00	5/21/2025 R
147041 MARUDAS GRAPHICS INC	\$700.00	5/21/2025 R
147042 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	\$1,770.00	5/21/2025 R
147042 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	(\$1,770.00)	5/28/2025 V
147043 MCCANN, JESSE	\$90.00	5/21/2025 R
147044 MN COMMUNITY EDUC ASSOC (MCEA)	\$357.00	5/21/2025 R
147045 MCNERTNEY, HOWARD	\$0.00	5/21/2025 C
147046 MCNERTNEY, HOWARD	\$882.00	5/21/2025 R
147047 MCPHAIL, BROOKLYN	\$250.00	5/21/2025 R
147048 MEDTOX LABORATORIES	\$21.37	5/21/2025 R
147049 MEHSIKOMER, JASON	\$0.00	5/21/2025 C
147050 MEHSIKOMER, JASON	\$438.50	5/21/2025 R
147051 MN ELEMENTARY SCH PRIN ASSOC	\$1,500.00	5/21/2025 R
147052 METAL CRAFT	\$706.40	5/21/2025 R
147052 METAL CRAFT	(\$706.40)	5/23/2025 V

147053 METRO DEAF SCHOOL	\$6,466.58	5/21/2025 R
147054 METROPOLITAN TRANSPORTATION NETWORK	\$259,914.33	5/21/2025 R
147055 MID MINNESOTA STORAGE	\$380.00	5/21/2025 R
147056 MINKE, JODY	\$100.00	5/21/2025 R
147057 MINNESOTA COMMERCIAL RAILWAY	\$35,146.19	5/21/2025 R
147058 MINOGUE, ELIZABETH	\$64.00	5/21/2025 R
147059 MN DEPT OF LABOR & INDUSTRY	\$330.00	5/21/2025 R
147060 MN HISTORICAL SOCIETY	\$2,192.00	5/21/2025 R
147061 MN POLLUTION CONTROL AGENCY	\$772.86	5/21/2025 R
147062 MN ULTIMATE	\$1,500.00	5/21/2025 R
147063 MORRIS, DONOVAN	\$108.00	5/21/2025 R
147064 MUMBLEAU, JANE L.	\$175.00	5/21/2025 R
147065 MUMBLEAU, RICHARD T.	\$175.00	5/21/2025 R
147066 NAPGEZEK, ADAM C.	\$40.00	5/21/2025 R
147067 NCPERS GROUP LIFE INS	\$80.00	5/21/2025 R
147068 NEW DOMINION SCHOOL	\$7,725.48	5/21/2025 R
147069 NORTH CENTRAL TRUCK EQUIPMENT	\$63.01	5/21/2025 R
147070 NORTHBOUND CREATIVE	\$1,530.00	5/21/2025 R
147071 NORTHERN DOOR COMPANY	\$4,079.90	5/21/2025 R
147072 NORTHWEST PASSAGE LTD	\$3,315.00	5/21/2025 R
147073 NOVAK, JANICE S.	\$40.00	5/21/2025 R
147074 OFF THE EDGE, INC	\$3,900.00	5/21/2025 R
147075 OJCZYK, JOE	\$50.00	5/21/2025 R
147076 ORREY, JOSEPH	\$190.00	5/21/2025 R
147077 OSPREY WILDS ENVIRONMENTAL LEARNING CENTER	\$1,275.00	5/21/2025 R
147078 JDS & WMK, INC	\$11,368.65	5/21/2025 R
147079 PAIN IN THE GLASS	\$300.00	5/21/2025 R
147080 PARR SMESTAD, ELIZABETH	\$100.00	5/21/2025 R
147081 PERFECTION LEARNING CORP	\$1,670.76	5/21/2025 R
147082 PERSON, JOHN	\$225.00	5/21/2025 R
147083 PREMIER BIOTECH	\$496.30	5/21/2025 R
147084 PRESS PUBLICATIONS	\$72.00	5/21/2025 R
147085 PRIME CONSTRUCTION SOLUTIONS LLC	\$11,392.14	5/21/2025 R
147086 PRO-ED INC	\$323.40	5/21/2025 R
147087 PULTS, BENJAMIN C.	\$105.00	5/21/2025 R
147088 PURINTON, KEITH	\$95.00	5/21/2025 R
147089 RADAR CONSULTING LLC	\$1,250.00	5/21/2025 R
147090 REPUBLIC SERVICES #894	\$0.00	5/21/2025 C
147091 REPUBLIC SERVICES #894	\$21,251.54	5/21/2025 R
147092 REVOLUTION SPORTING GOODS	\$7,488.00	5/21/2025 R
147093 RICHTER, NANCY	\$20.00	5/21/2025 R
147094 ROGERS HIGH SCHOOL	\$220.00	5/21/2025 R
147095 ROSEMOUNT HIGH SCHOOL	\$215.00	5/21/2025 R
147096 ROSEVILLE AREA HIGH SCHOOL	\$100.00	5/21/2025 R
147097 SCHINDLER ELEVATOR CORP	\$2,978.16	5/21/2025 R
147098 SCHMIDTBAUER, WILLIAM	\$190.00	5/21/2025 R
147099 SCHOOL BOARD SUPPORT SERVICES	\$795.00	5/21/2025 R

147100 SCHULTZ, PAUL	\$175.00	5/21/2025 R
147101 SHAW, MICHAEL	\$90.00	5/21/2025 R
147102 SIMMER, KATHLEEN C.	\$148.50	5/21/2025 R
147103 SITEONE LANDSCAPE SUPPLY	\$230.77	5/21/2025 R
147104 SOUTHWEST BINDING & LAMINATING	\$1,795.00	5/21/2025 R
147105 ST GEORGE, PAUL	\$105.00	5/21/2025 R
147106 STRATEGIC STAFFING SOLUTIONS	\$11,600.00	5/21/2025 R
147107 STRAUSS SKATES AND BICYCLES	\$89.00	5/21/2025 R
147108 SURPLUS SERVICES	\$1,350.00	5/21/2025 R
147109 TEE SQUARED SCREEN PRINTING	\$427.78	5/21/2025 R
147110 THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	\$44,142.88	5/21/2025 R
147111 THE MINDFULNESS MOVEMENT	\$528.00	5/21/2025 R
147112 THOR GUARD INC	\$1,500.00	5/21/2025 R
147113 TRIMARK MARLINN LLC	\$219.00	5/21/2025 R
147114 TAYLOR SALES LLC	\$262.50	5/21/2025 R
147115 TWIN CITIES TRANSPORT & RECOVERY INC	\$250.00	5/21/2025 R
147116 UNITED JIU JITSU	\$200.00	5/21/2025 R
147117 US POSTAL SERVICE	\$6,000.00	5/21/2025 R
147118 VIKING ELECTRIC SUPPLY	\$287.50	5/21/2025 R
147119 VINEYARDAPPCAMP LLC	\$1,200.00	5/21/2025 R
147120 VOICES FOR ALL LLC	\$88.20	5/21/2025 R
147121 WHITE BEAR CENTER FOR THE ARTS	\$6,375.00	5/21/2025 R
147122 WHITE BEAR TOWNSHIP	\$81.18	5/21/2025 R
147123 WBLHS CHEER BOOSTER CLUB	\$750.00	5/21/2025 R
147124 WEIDT, KIMBERLEY D.	\$207.00	5/21/2025 R
147125 WEINER, BENJAMIN	\$190.00	5/21/2025 R
147126 WILLETT, RON	\$105.00	5/21/2025 R
147127 WINN, GEORGE	\$70.00	5/21/2025 R
147128 WOLD ARCHITECTS AND ENGINEERS	\$0.00	5/21/2025 C
147129 WOLD ARCHITECTS AND ENGINEERS	\$108,513.38	5/21/2025 R
147130 WORLD CUP SUPPLY INC	\$501.28	5/21/2025 R
147131 WORLD'S FINEST CHOCOLATE INC	\$540.00	5/21/2025 R
147132 YOUNG AMERICANS SCHL OF SELF DEFENSE,INC	\$472.50	5/21/2025 R
147133 ZEN EDUCATE INC.	\$1,492.99	5/21/2025 R
147134 APPLE INC.	\$2,519.00	5/23/2025 R
147135 HAPPY TEE'S	\$293.00	5/23/2025 R
147136 METAL CRAFT	\$722.46	5/23/2025 R
147137 SUNSHINE RAISIN CORPORATION	\$4,128.44	5/23/2025 R
147138 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147139 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147140 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147141 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147142 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147143 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147144 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147145 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147146 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C

147147 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147148 AMAZON CAPITAL SERVICES	\$0.00	5/28/2025 C
147149 AMAZON CAPITAL SERVICES	\$12,040.00	5/28/2025 R
147150 ANDERSON, SHARON K.	\$168.00	5/28/2025 R
147151 ARAUJO, CHANCE P.	\$360.00	5/28/2025 R
147152 ARBOLEDA, ISABELLA	\$360.00	5/28/2025 R
147153 ARIAS, ANGELIN	\$360.00	5/28/2025 R
147154 ARVIG	\$1,942.18	5/28/2025 R
147155 BARTLEY SALES CO INC	\$525.00	5/28/2025 R
147156 BEER, NOAH	\$67.00	5/28/2025 R
147157 BOLDT, JAMES R.	\$100.00	5/28/2025 R
147158 BOLDT, MARY C.	\$50.00	5/28/2025 R
147159 BSN SPORTS, LLC	\$6,211.89	5/28/2025 R
147160 BUCKLEY, BRENT R.	\$95.00	5/28/2025 R
147161 CAPOCASA, WILLIAM J.	\$171.00	5/28/2025 R
147162 CENTURY COLLEGE	\$208,652.62	5/28/2025 R
147163 CENTURY COLLEGE	\$197,886.76	5/28/2025 R
147164 COLMENARES, STEFANI	\$360.00	5/28/2025 R
147165 CORDON GALDAMEZ, JAYLIN Y.	\$360.00	5/28/2025 R
147166 CRESCENT ELECTRIC SUPPLY CO	\$149.58	5/28/2025 R
147167 CUP AND CONE	\$292.50	5/28/2025 R
147168 DEMCO INC	\$212.29	5/28/2025 R
147169 DEFINITIVE TECHNOLOGY SOLUTIONS	\$10,323.00	5/28/2025 R
147170 ECKROTH MUSIC	\$0.00	5/28/2025 C
147171 ECKROTH MUSIC	\$2,122.15	5/28/2025 R
147172 CENTRAL NETWORK RETAIL GROUP	\$354.03	5/28/2025 R
147173 GARCIA, JOSEPH	\$67.00	5/28/2025 R
147174 GRANDMA'S BAKERY INC	\$540.00	5/28/2025 R
147175 GROUP MEDICAREBLUE RX	\$12,765.00	5/28/2025 R
147176 HARTWIG, CYLE	\$90.00	5/28/2025 R
147177 HEALTHPARTNERS	\$99,745.74	5/28/2025 R
147178 IMPERIAL DADE	\$0.00	5/28/2025 C
147179 IMPERIAL DADE	\$0.00	5/28/2025 C
147180 IMPERIAL DADE	\$0.00	5/28/2025 C
147181 IMPERIAL DADE	\$0.00	5/28/2025 C
147182 IMPERIAL DADE	\$23,976.36	5/28/2025 R
147183 ISD #622 NO ST PAUL/MAPLEWOOD/	\$211.05	5/28/2025 R
147184 JIMMY'S FOOD & DRINK	\$8,544.68	5/28/2025 R
147185 KUDEBEH, STEVE	\$215.00	5/28/2025 R
147186 LAIL, ADAM	\$190.00	5/28/2025 R
147187 MACKIN EDUCATIONAL RESOURCES	\$464.59	5/28/2025 R
147188 MANUEL NANDUCA, KEILY	\$360.00	5/28/2025 R
147189 MARCO TECHNOLOGIES LLC	\$6,094.64	5/28/2025 R
147190 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	\$885.00	5/28/2025 R
147190 MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	(\$885.00)	5/28/2025 V
147191 MCLEOD, DANELLE	\$50.00	5/28/2025 R
147192 MCNERTNEY, HOWARD	\$180.00	5/28/2025 R

147193 MCPHAIL, BROOKLYN	\$72.00	5/28/2025 R
147194 MERRY, VANESSA A.	\$280.00	5/28/2025 R
147195 MN ELEMENTARY SCH PRIN ASSOC	\$1,062.00	5/28/2025 R
147195 MN ELEMENTARY SCH PRIN ASSOC	(\$1,062.00)	5/28/2025 V
147196 MEUWISSEN, KIMBERLY	\$100.00	5/28/2025 R
147197 MUMBLEAU, JANE L.	\$100.00	5/28/2025 R
147198 MUMBLEAU, RICHARD T.	\$50.00	5/28/2025 R
147199 NELSON, DARCY	\$67.00	5/28/2025 R
147200 NORTH CENTRAL TRUCK EQUIPMENT	\$146.20	5/28/2025 R
147201 NORTHERN DOOR COMPANY	\$201.90	5/28/2025 R
147202 ORREY, JOSEPH	\$190.00	5/28/2025 R
147203 PERALTA, JULIETA	\$360.00	5/28/2025 R
147204 PIONEER ATHLETICS	\$165.00	5/28/2025 R
147205 RAMIREZ BARRIOS, JULIANNA	\$360.00	5/28/2025 R
147206 AGROTECAN LIMITED LIABILITY COMPANY	\$3,044.17	5/28/2025 R
147207 SANITY SOLUTIONS, INC.	\$174.75	5/28/2025 R
147208 SAVAGE, ALAN K. II	\$105.00	5/28/2025 R
147209 SCHULTZ, PAUL	\$50.00	5/28/2025 R
147210 SIMMER, KATHLEEN C.	\$351.00	5/28/2025 R
147211 SITEONE LANDSCAPE SUPPLY	\$203.99	5/28/2025 R
147212 THOMPSON, ANGELA M.	\$380.43	5/28/2025 R
147213 TRUE NORTH CONSULTING GROUP	\$675.00	5/28/2025 R
147214 VIKING ELECTRIC SUPPLY	\$1,279.81	5/28/2025 R
147215 WHITE BEAR AREA CHAMBER	\$385.00	5/28/2025 R
147216 WEBER, CRAIG	\$93.00	5/28/2025 R
147217 YOUNG AMERICANS SCHL OF SELF DEFENSE,INC	\$171.50	5/28/2025 R
147218 ZABADAL, GEORGE J.	\$81.00	5/28/2025 R
147219 MN ELEMENTARY SCH PRIN ASSOC	\$100.00	5/28/2025 R
9997008 AIG	\$3,650.95	5/15/2025 R
9997009 AIG BENEFIT	\$1,355.18	5/15/2025 R
9997010 AMERICAN FUNDS	\$47,410.80	5/15/2025 R
9997011 AMERICAN FUNDS BENEFIT	\$22,128.79	5/15/2025 R
9997012 AMERIPRISE FINANCIAL SERVICES	\$17,460.94	5/15/2025 R
9997013 AMERIPRISE FINANCIAL SERVICES BENEFIT	\$7,096.14	5/15/2025 R
9997014 AXA EQUITABLE	\$15,634.28	5/15/2025 R
9997015 AXA EQUITABLE BENEFIT	\$10,013.03	5/15/2025 R
9997016 EDUCATION MN ESI BILLING TRUST	\$19,233.06	5/15/2025 R
9997017 EDUCATION MN ESI BENEFIT	\$8,994.89	5/15/2025 R
9997018 INTERNAL REVENUE SERVICE	\$0.00	5/15/2025 C
9997019 INTERNAL REVENUE SERVICE	\$0.00	5/15/2025 C
9997020 INTERNAL REVENUE SERVICE	\$0.00	5/15/2025 C
9997021 INTERNAL REVENUE SERVICE	\$808,914.12	5/15/2025 R
9997022 METROPOLITAN LIFE	\$1,218.77	5/15/2025 R
9997023 METROPOLITAN LIFE BENEFIT	\$970.08	5/15/2025 R
9997024 MN DEPT OF HUMAN SERVICES	\$4,224.36	5/15/2025 R
9997025 MN DEPT OF REVENUE	\$0.00	5/15/2025 C
9997026 MN DEPT OF REVENUE	\$131,176.87	5/15/2025 R

9997027 MN REVENUE	\$1,013.03	5/15/2025 R
9997028 MN STATE RETIREMENT	\$4,801.39	5/15/2025 R
9997029 PCS RETIREMENT - ASPIRE FINANCIAL SERVICES	\$4,395.09	5/15/2025 R
9997030 PCS RETIREMENT - ASPIRE BENEFIT	\$1,728.85	5/15/2025 R
9997031 PUBLIC EMP RETIREMENT ASSOC	\$0.00	5/15/2025 C
9997032 PUBLIC EMP RETIREMENT ASSOC	\$158,904.60	5/15/2025 R
9997033 TEACHERS RETIREMENT ASSOC	\$430,110.09	5/15/2025 R
9997034 VANGUARD SMALL BUSINESS SERVICES BENEFIT	\$10,234.16	5/15/2025 R
9997035 VANGUARD SMALL BUSINESS SERVICES	\$35,131.14	5/15/2025 R
9997036 WHITE BEAR LAKE TEACHERS ASSOC (WIRE)	\$38,612.42	5/15/2025 R
9997039 BENEFIT RESOURCE, INC	\$0.00	5/27/2025 C
9997040 BENEFIT RESOURCE, INC	\$138,849.90	5/27/2025 R
9997048 INTERNAL REVENUE SERVICE	\$1,175.99	5/16/2025 R
9997049 MN DEPT OF REVENUE	\$42.55	5/16/2025 R
9997050 PUBLIC EMP RETIREMENT ASSOC	\$212.91	5/16/2025 R
9997051 AIG	\$3,650.95	5/30/2025 R
9997052 AIG BENEFIT	\$1,355.18	5/30/2025 R
9997053 AMERICAN FUNDS	\$47,410.80	5/30/2025 R
9997054 AMERICAN FUNDS BENEFIT	\$22,128.79	5/30/2025 R
9997055 AMERIPRISE FINANCIAL SERVICES	\$18,574.94	5/30/2025 R
9997056 AMERIPRISE FINANCIAL SERVICES BENEFIT	\$6,950.30	5/30/2025 R
9997057 AXA EQUITABLE	\$15,944.28	5/30/2025 R
9997058 AXA EQUITABLE BENEFIT	\$10,088.03	5/30/2025 R
9997059 EDUCATION MN ESI BILLING TRUST	\$19,233.06	5/30/2025 R
9997060 EDUCATION MN ESI BENEFIT	\$8,994.89	5/30/2025 R
9997061 INTERNAL REVENUE SERVICE	\$0.00	5/30/2025 C
9997062 INTERNAL REVENUE SERVICE	\$0.00	5/30/2025 C
9997063 INTERNAL REVENUE SERVICE	\$0.00	5/30/2025 C
9997064 INTERNAL REVENUE SERVICE	\$0.00	5/30/2025 C
9997065 INTERNAL REVENUE SERVICE	\$0.00	5/30/2025 C
9997066 INTERNAL REVENUE SERVICE	\$942,341.83	5/30/2025 R
9997067 METROPOLITAN LIFE	\$1,218.77	5/30/2025 R
9997068 METROPOLITAN LIFE BENEFIT	\$970.08	5/30/2025 R
9997069 MN DEPT OF HUMAN SERVICES	\$3,956.86	5/30/2025 R
9997070 MN DEPT OF REVENUE	\$0.00	5/30/2025 C
9997071 MN DEPT OF REVENUE	\$154,527.79	5/30/2025 R
9997072 MN REVENUE	\$1,013.03	5/30/2025 R
9997073 MN STATE RETIREMENT	\$4,801.39	5/30/2025 R
9997074 PCS RETIREMENT - ASPIRE FINANCIAL SERVICES	\$4,395.09	5/30/2025 R
9997075 PCS RETIREMENT - ASPIRE BENEFIT	\$1,728.85	5/30/2025 R
9997076 PUBLIC EMP RETIREMENT ASSOC	\$0.00	5/30/2025 C
9997077 PUBLIC EMP RETIREMENT ASSOC	\$164,800.15	5/30/2025 R
9997078 TEACHERS RETIREMENT ASSOC	\$0.00	5/30/2025 C
9997079 TEACHERS RETIREMENT ASSOC	\$511,573.06	5/30/2025 R
9997080 VANGUARD SMALL BUSINESS SERVICES BENEFIT	\$10,234.16	5/30/2025 R
9997081 VANGUARD SMALL BUSINESS SERVICES	\$35,131.14	5/30/2025 R
9997082 WHITE BEAR LAKE TEACHERS ASSOC (WIRE)	\$38,829.13	5/30/2025 R

242503223	ACCLAIM SERVICES INC	\$1,891.50	5/7/2025	A
242503224	ADMIRAL COATINGS INC	\$6,650.00	5/7/2025	A
242503225	AJ MOORE ELECTRIC INC	\$233,946.33	5/7/2025	A
242503226	ALL STRINGS ATTACHED	\$928.00	5/7/2025	A
242503227	AMERICAN STRUCTURAL METALS INC	\$2,717.69	5/7/2025	A
242503228	ANDERSON, JON C.	\$23.98	5/7/2025	A
242503229	ANSELL, CHRISTINE	\$120.50	5/7/2025	A
242503230	API GARAGE DOOR INC	\$898.00	5/7/2025	A
242503231	BADWOLF ADVENTURE STUDIOS	\$1,920.00	5/7/2025	A
242503232	BATTERIES PLUS BULBS	\$142.18	5/7/2025	A
242503233	BEGE, JEFFREY T.	\$101.18	5/7/2025	A
242503234	BERGMANN, BROOKE T.	\$59.88	5/7/2025	A
242503235	BLICK ART MATERIALS	\$1,077.48	5/7/2025	A
242503236	BRAUN INTERTEC CORPORATION	\$4,654.50	5/7/2025	A
242503237	BRIGHTSTAR CARE OF ST PAUL	\$2,700.00	5/7/2025	A
242503238	CDW GOVERNMENT INC	\$45,000.00	5/7/2025	A
242503239	CONTINENTAL RESEARCH CORP	\$593.28	5/7/2025	A
242503240	CUSTOM DRYWALL INC	\$49,335.40	5/7/2025	A
242503241	CUSTOM REFRIGERATION	\$1,002.98	5/7/2025	A
242503242	DENUCCI, KRISTINA E.	\$24.95	5/7/2025	A
242503243	DOMINO'S PIZZA	\$0.00	5/7/2025	C
242503244	DOMINO'S PIZZA	\$0.00	5/7/2025	C
242503245	DOMINO'S PIZZA	\$0.00	5/7/2025	C
242503246	DOMINO'S PIZZA	\$0.00	5/7/2025	C
242503247	DOMINO'S PIZZA	\$0.00	5/7/2025	C
242503248	DOMINO'S PIZZA	\$0.00	5/7/2025	C
242503249	DOMINO'S PIZZA	\$2,397.89	5/7/2025	A
242503250	DSA APPAREL	\$102.74	5/7/2025	A
242503251	DEFINITIVE TECHNOLOGY SOLUTIONS	\$86.50	5/7/2025	A
242503252	EICHHORN, ANNA M.	\$655.27	5/7/2025	A
242503253	FUHRMAN, SARAH J.	\$36.84	5/7/2025	A
242503254	GARCIA, RACHEL M.	\$64.82	5/7/2025	A
242503255	GILL, PATRICIA C.	\$27.92	5/7/2025	A
242503256	GRAINGER	\$3,717.98	5/7/2025	A
242503257	IANNAZZO, BARBARA M.	\$79.47	5/7/2025	A
242503258	INNOVATIVE OFFICE SOLUTIONS	\$0.00	5/7/2025	C
242503259	INNOVATIVE OFFICE SOLUTIONS	\$0.00	5/7/2025	C
242503260	INNOVATIVE OFFICE SOLUTIONS	\$365.41	5/7/2025	A
242503261	INTERMIX BEVERAGE	\$689.57	5/7/2025	A
242503262	JAYTECH INC	\$262.04	5/7/2025	A
242503263	JESS DELICIOUS	\$450.00	5/7/2025	A
242503264	JW PEPPER & SON INC	\$62.50	5/7/2025	A
242503265	KELLINGTON CONSTRUCTION INC	\$216,967.10	5/7/2025	A
242503266	KENDELL DOORS & HARDWARE INC	\$178,483.51	5/7/2025	A
242503267	KEYSTONE INTERPRETING SOLUTIONS	\$478.50	5/7/2025	A
242503268	KIM TONG TRANSLATION SERV INC	\$357.50	5/7/2025	A
242503269	KRAFT MECHANICAL LLC	\$513,895.85	5/7/2025	A

242503270 LAKESHORE LEARNING MATERIALS	\$68.99	5/7/2025 A
242503271 LAMWERS, DAVID H.	\$93.75	5/7/2025 A
242503272 LAUREANO, CARLOS M.	\$97.30	5/7/2025 A
242503273 LEONARD, BRIAN J.	\$100.00	5/7/2025 A
242503274 LIEKIS, KENNETH J.	\$14.80	5/7/2025 A
242503275 LIFESAVER FIRE PROTECTION LLC	\$47,807.32	5/7/2025 A
242503276 MEALS ON WHEELS	\$442.67	5/7/2025 A
242503277 MERSCH, NICOLE A.	\$246.47	5/7/2025 A
242503278 METRO SOUND AND LIGHTING	\$68.40	5/7/2025 A
242503279 MEUWISSEN, DAVID L.	\$75.00	5/7/2025 A
242503280 MEUWISSEN, PAUL W.	\$100.00	5/7/2025 A
242503281 MN CLAY	\$127.00	5/7/2025 A
242503282 MUSKA ELECTRIC COMPANIES	\$27,553.32	5/7/2025 A
242503283 MYERS, ANN A.	\$69.41	5/7/2025 A
242503284 NAC MECHANICAL & ELECTRICAL SERV	\$3,416.66	5/7/2025 A
242503285 NCS PEARSON INC	\$129.20	5/7/2025 A
242503286 NORTH CENTRAL INTERNATIONAL, LLC	\$2,334.92	5/7/2025 A
242503287 O'LEARY, CHADRICK J.	\$179.85	5/7/2025 A
242503288 O'REILLY AUTOMOTIVE INC	\$39.99	5/7/2025 A
242503289 ODAA TRANSPORTATION SERVICES	\$67,175.00	5/7/2025 A
242503290 OSWALD, NICOLE M.	\$371.11	5/7/2025 A
242503291 PAI	\$392.00	5/7/2025 A
242503292 PATIENT TOOLS INC	\$235.00	5/7/2025 A
242503293 PAULSON, JULIANNE	\$50.00	5/7/2025 A
242503294 PELOQUIN, BRIAN F.	\$100.00	5/7/2025 A
242503295 POMP'S TIRE SERVICE	\$235.50	5/7/2025 A
242503296 PROFESSIONAL WIRELESS COMM	\$87.68	5/7/2025 A
242503297 RED CEDAR STEEL ERECTORS INC	\$193,724.41	5/7/2025 A
242503298 RYAN, DENISE M.	\$250.25	5/7/2025 A
242503299 SATHER, JOELLE L.	\$127.80	5/7/2025 A
242503300 SCHMITT MUSIC COMPANY	\$10,092.40	5/7/2025 A
242503301 SKOGEN, MATTHEW K.	\$27.92	5/7/2025 A
242503302 SOLIANT HEALTH, LLC	\$4,987.50	5/7/2025 A
242503303 STEVE WEISS MUSIC	\$1,669.00	5/7/2025 A
242503304 TEACHER SYNERGY LLC	\$23.25	5/7/2025 A
242503305 TEACHERS ON CALL	\$0.00	5/7/2025 C
242503306 TEACHERS ON CALL	\$31,278.91	5/7/2025 A
242503307 THE PROPHET CORPORATION	\$1,794.42	5/7/2025 A
242503308 THE WATSON CONSULTING GROUP	\$10,119.00	5/7/2025 A
242503309 TRADE PRESS INC	\$801.00	5/7/2025 A
242503310 TREASURED TRANSPORTATION LLC	\$110,245.99	5/7/2025 A
242503311 VERIZON WIRELESS	\$690.71	5/7/2025 A
242503312 VESTIS SERVICES	\$758.24	5/7/2025 A
242503313 WEIDNER PLUMBING & HEATING CO	\$12,284.73	5/7/2025 A
242503314 ZEPOLE RESTAURANT SUPPLY	\$51,536.71	5/7/2025 A
242503315 ABRAHAMSON, KRISTINE A.	\$39.40	5/21/2025 A
242503316 ACME TOOLS	\$1,212.00	5/21/2025 A

242503317	ALIOTA, KATIE	\$38.96	5/21/2025	A
242503318	ALLEN, HANNAH M.	\$41.65	5/21/2025	A
242503319	ALLEN, KATHLEEN J.	\$151.06	5/21/2025	A
242503320	ANDERSON, JON C.	\$127.40	5/21/2025	A
242503321	BADWOLF ADVENTURE STUDIOS	\$242.00	5/21/2025	A
242503322	BARTHOLD	\$3,082.20	5/21/2025	A
242503323	BAUER, MEREDITH	\$427.50	5/21/2025	A
242503324	BEGE, LAURA M.	\$35.99	5/21/2025	A
242503325	BERNIER, TIMMY G.	\$28.00	5/21/2025	A
242503326	BERTELSEN, STACY A.	\$191.88	5/21/2025	A
242503327	BEVSO	\$0.00	5/21/2025	C
242503328	BEVSO	\$29,946.57	5/21/2025	A
242503329	BREDEMUS HARDWARE COMPANY	\$160.00	5/21/2025	A
242503330	BRIGHTSTAR CARE OF ST PAUL	\$6,750.00	5/21/2025	A
242503331	BURKE, ERIN M.	\$50.90	5/21/2025	A
242503332	BUTTERS-LEVAHN, REBECCA J.	\$18.62	5/21/2025	A
242503333	CALAMP WIRELESS NETWORKS CORPORATION	\$2,652.00	5/21/2025	A
242503334	CAP ELECTRIC INC	\$37,748.56	5/21/2025	A
242503335	CASSEL'S SPORTS & AWARDS	\$701.05	5/21/2025	A
242503336	CAVERZAGIE, BRIANNA	\$114.54	5/21/2025	A
242503337	COMMERCIAL KITCHEN SERVICES	\$1,692.96	5/21/2025	A
242503338	CRAIGAN, JENNIFER M.	\$36.82	5/21/2025	A
242503339	CULINEX	\$10,154.42	5/21/2025	A
242503340	CUNNINGHAM, CASEY M.	\$154.00	5/21/2025	A
242503341	DARR, SHELLY M.	\$49.99	5/21/2025	A
242503342	DECKER EQUIP/SCHOOL FIX	\$209.39	5/21/2025	A
242503343	DERBY, SARA A.	\$138.91	5/21/2025	A
242503344	DERVIE, JOSEPH J.	\$65.00	5/21/2025	A
242503345	DESJARDINS, RUTH E.	\$28.00	5/21/2025	A
242503346	DOMSCHOT, KATHLEEN S.	\$195.00	5/21/2025	A
242503347	DOUGLAS, SANDRA L.	\$475.00	5/21/2025	A
242503348	DRANGE, ANGELA M.	\$367.30	5/21/2025	A
242503349	DSA APPAREL	\$245.74	5/21/2025	A
242503350	DEFINITIVE TECHNOLOGY SOLUTIONS	\$346.00	5/21/2025	A
242503351	ECM PUBLISHERS INC	\$1,886.00	5/21/2025	A
242503352	EDWARDS, LANNIE J.	\$155.00	5/21/2025	A
242503353	EICHHORN, ANNA M.	\$198.66	5/21/2025	A
242503354	ENGSTRAN, PAUL A.	\$65.00	5/21/2025	A
242503355	ESS, ROSALBA P.	\$1,246.00	5/21/2025	A
242503356	FERNANDEZ, KEVIN M.	\$347.97	5/21/2025	A
242503357	FIRST STUDENT INC	\$457,652.34	5/21/2025	A
242503358	FLAGSHIP RECREATION	\$850.00	5/21/2025	A
242503359	FOSS, TERESA M.	\$62.72	5/21/2025	A
242503360	FUHRMAN, SARAH J.	\$19.92	5/21/2025	A
242503361	GADDINI, MELISSA A.	\$49.99	5/21/2025	A
242503362	GALYON, AMY R.	\$32.20	5/21/2025	A
242503363	GEDNALSKE, KIRK M.	\$150.80	5/21/2025	A

242503364	GEPHART TRUCKING	\$12,835.00	5/21/2025	A
242503365	GEPHART ELECTRIC CO INC	\$3,744.00	5/21/2025	A
242503366	GILE, KRISTI L.	\$0.00	5/21/2025	C
242503367	GILE, KRISTI L.	\$195.30	5/21/2025	A
242503368	GOLD MEDAL MINNEAPOLIS ML55	\$311.25	5/21/2025	A
242503369	GRAINGER	\$0.00	5/21/2025	C
242503370	GRAINGER	\$3,203.85	5/21/2025	A
242503371	GRIER, SAVANNAH R.	\$69.30	5/21/2025	A
242503372	GRITZMACHER, SHAWN W.	\$300.00	5/21/2025	A
242503373	HARDING, KATIE E.	\$387.11	5/21/2025	A
242503374	HICKS, DOUGLAS M.	\$550.00	5/21/2025	A
242503375	HICKS, SUSAN L.	\$200.00	5/21/2025	A
242503376	HISDAHL INC	\$1,237.58	5/21/2025	A
242503377	HOPKINS, JULIE C.	\$89.94	5/21/2025	A
242503378	HUMANEX VENTURES	\$7,700.00	5/21/2025	A
242503379	HUMPHREY, KELLY J.	\$213.28	5/21/2025	A
242503380	IBRAHIM, AYAN M.	\$725.36	5/21/2025	A
242503381	IFD	\$0.00	5/21/2025	C
242503382	IFD	\$0.00	5/21/2025	C
242503383	IFD	\$0.00	5/21/2025	C
242503384	IFD	\$0.00	5/21/2025	C
242503385	IFD	\$0.00	5/21/2025	C
242503386	IFD	\$304,554.52	5/21/2025	A
242503387	IMMEL, COLLEEN M.	\$209.37	5/21/2025	A
242503388	INNOVATIVE OFFICE SOLUTIONS	\$47.85	5/21/2025	A
242503389	INTERMIX BEVERAGE	\$691.58	5/21/2025	A
242503390	JW PEPPER & SON INC	\$99.00	5/21/2025	A
242503391	KAMISH EXCAVATING INC	\$28,750.00	5/21/2025	A
242503392	KEYSTONE INTERPRETING SOLUTIONS	\$159.50	5/21/2025	A
242503393	KFI ENGINEERS	\$3,449.07	5/21/2025	A
242503394	KILGO, GRACE C.	\$191.94	5/21/2025	A
242503395	KRAFT MECHANICAL LLC	\$0.00	5/21/2025	C
242503396	KRAFT MECHANICAL LLC	\$13,270.43	5/21/2025	A
242503397	LANDA, ALICIA	\$118.62	5/21/2025	A
242503398	LANIGAN, CHERYL D.	\$284.80	5/21/2025	A
242503399	LEMON, SARAH E.	\$85.40	5/21/2025	A
242503400	LEONARD, BRIAN J.	\$75.00	5/21/2025	A
242503401	LUKA, JENNIFER M.	\$82.38	5/21/2025	A
242503402	MARCO TECHNOLOGIES LLC	\$324.38	5/21/2025	A
242503403	MARKUSON, RACHAEL J.	\$192.92	5/21/2025	A
242503404	MEALS ON WHEELS	\$8,492.40	5/21/2025	A
242503405	METRO SOUND AND LIGHTING	\$407.55	5/21/2025	A
242503406	MEUWISSEN, DAVID L.	\$175.00	5/21/2025	A
242503407	MEUWISSEN, PAUL W.	\$250.00	5/21/2025	A
242503408	MINNESOTA SODDING CO LLC	\$7,438.34	5/21/2025	A
242503409	MN SAFETY COUNCIL INC	\$690.00	5/21/2025	A
242503410	MORLEY, TASHA M.	\$12.50	5/21/2025	A

242503411	MORTINSEN, MADISSEN L.	\$11.76	5/21/2025	A
242503412	MOTZ STUDIOS FOREST BATHING EXPERIENCES	\$140.00	5/21/2025	A
242503413	MRI SOFTWARE LLC	\$2,153.00	5/21/2025	A
242503414	MURPHY, SEAN T.	\$50.00	5/21/2025	A
242503415	MYERS, ANN A.	\$153.77	5/21/2025	A
242503416	NAUTICAL BOWLS	\$995.00	5/21/2025	A
242503417	NELSON, JULIE A.	\$65.45	5/21/2025	A
242503418	NELSON, KRISTEN L.	\$356.17	5/21/2025	A
242503419	NEWTRAX	\$7,602.00	5/21/2025	A
242503420	NGUYEN, HUY K.	\$70.33	5/21/2025	A
242503421	NORTH CENTRAL INTERNATIONAL, LLC	\$448.52	5/21/2025	A
242503422	NORTH HOMES, INC	\$35,000.00	5/21/2025	A
242503423	NORTHEAST METRO INTERMEDIATE DISTRICT 916	\$156,290.01	5/21/2025	A
242503424	O'LEARY, CHADRICK J.	\$28.98	5/21/2025	A
242503425	O'REILLY AUTOMOTIVE INC	\$0.00	5/21/2025	C
242503426	O'REILLY AUTOMOTIVE INC	\$0.00	5/21/2025	C
242503427	O'REILLY AUTOMOTIVE INC	\$333.34	5/21/2025	A
242503428	OLSON, KATHLEEN F.	\$78.89	5/21/2025	A
242503429	OLSON, MARK A.	\$93.91	5/21/2025	A
242503430	ON SITE SANITATION INC	\$2,530.50	5/21/2025	A
242503431	OTTAVIANI, AMY M.	\$73.89	5/21/2025	A
242503432	OUREN, LISA M.	\$195.00	5/21/2025	A
242503433	OXYGEN SERVICE COMPANY INC	\$1,445.45	5/21/2025	A
242503434	PAI	\$588.00	5/21/2025	A
242503435	PAN-O-GOLD	\$5,609.15	5/21/2025	A
242503436	PAR INC	\$2,239.92	5/21/2025	A
242503437	PARKOS CONSTRUCTION CO INC	\$21,861.21	5/21/2025	A
242503438	PATIENT TOOLS INC	\$69.15	5/21/2025	A
242503439	PATTON, VINCENT W.	\$325.85	5/21/2025	A
242503440	PAULSON, JULIANNE	\$125.00	5/21/2025	A
242503441	PAULSON, THOMAS M.	\$800.00	5/21/2025	A
242503442	DESERT SHORE CAPITAL PARTNERS	\$14,770.07	5/21/2025	A
242503443	PELOQUIN, BRIAN F.	\$225.00	5/21/2025	A
242503444	PETERSON, JENNA M.	\$90.51	5/21/2025	A
242503445	PETERSON, KEVIN J.	\$85.00	5/21/2025	A
242503446	PHILLIPS, DARLA M.	\$260.00	5/21/2025	A
242503447	POMP'S TIRE SERVICE	\$4,796.58	5/21/2025	A
242503448	QUAAS, BETH A.	\$46.20	5/21/2025	A
242503449	QUIRK, CHRISTINE N.	\$404.30	5/21/2025	A
242503450	RANCOUR, RACHEL	\$85.00	5/21/2025	A
242503451	REMITZ, KYLE P.	\$130.00	5/21/2025	A
242503452	RIVERSIDE INSIGHTS	\$519.38	5/21/2025	A
242503453	SCARAMUZZO, TAMARA A.	\$38.96	5/21/2025	A
242503454	SCHMID, NICOLE R.	\$213.40	5/21/2025	A
242503455	SCHMITT MUSIC COMPANY	\$0.00	5/21/2025	C
242503456	SCHMITT MUSIC COMPANY	\$210.74	5/21/2025	A
242503457	SCHOOL HEALTH CORPORATION	\$59.06	5/21/2025	A

242503458 SOLIANT HEALTH, LLC	\$10,931.25	5/21/2025 A
242503459 SPEAKWORKS INC	\$3,071.04	5/21/2025 A
242503460 SQUIRES, WALDSPURGER & MACE, PA	\$952.00	5/21/2025 A
242503461 STAFKI, MEGAN E.	\$69.16	5/21/2025 A
242503462 STAPLES	\$0.00	5/21/2025 C
242503463 STAPLES	\$1,179.66	5/21/2025 A
242503464 SUMMIT ORTHOPEDICS	\$2,050.00	5/21/2025 A
242503465 SYNAN, ERIN K.	\$61.02	5/21/2025 A
242503466 TEACHER SYNERGY LLC	\$56.50	5/21/2025 A
242503467 TEACHERS ON CALL	\$0.00	5/21/2025 C
242503468 TEACHERS ON CALL	\$0.00	5/21/2025 C
242503469 TEACHERS ON CALL	\$0.00	5/21/2025 C
242503470 TEACHERS ON CALL	\$95,338.36	5/21/2025 A
242503471 TEAMWORKS INTERNATIONAL INC	\$2,800.00	5/21/2025 A
242503472 THE PROPHET CORPORATION	\$1,263.12	5/21/2025 A
242503473 THOMAS, CHRISTINE L.	\$507.01	5/21/2025 A
242503474 THOMAS, DAVID G.	\$195.00	5/21/2025 A
242503475 TOLLISON, STEPHANIE A.	\$14.99	5/21/2025 A
242503476 TRADE PRESS INC	\$459.00	5/21/2025 A
242503477 TREASURED TRANSPORTATION LLC	\$55,503.13	5/21/2025 A
242503478 TRIGGS, CARLA M.	\$170.28	5/21/2025 A
242503479 TRIO SUPPLY COMPANY	\$0.00	5/21/2025 C
242503480 TRIO SUPPLY COMPANY	\$12,252.51	5/21/2025 A
242503481 TROSKE, CARRIE L.	\$362.56	5/21/2025 A
242503482 TURFWERKS INC	\$637.06	5/21/2025 A
242503483 TWIN CITY JANITOR SUPPLY CO	\$2,281.05	5/21/2025 A
242503484 TWIN CITY TRANSPORTATION INC	\$71,713.93	5/21/2025 A
242503485 ULINE	\$95.62	5/21/2025 A
242503486 ULVIN, JOHN M.	\$335.90	5/21/2025 A
242503487 US OMNI & TSACG COMPLIANCE SERVICES, INC	\$282.00	5/21/2025 A
242503488 VAN, LONAL R.	\$53.36	5/21/2025 A
242503489 VANG, STEPHANIE	\$450.00	5/21/2025 A
242503490 VESTIS SERVICES	\$0.00	5/21/2025 C
242503491 VESTIS SERVICES	\$2,105.04	5/21/2025 A
242503492 WALFOORT, ANTHONY J.	\$781.71	5/21/2025 A
242503493 WHITE BEAR GLASS INC	\$1,660.00	5/21/2025 A
242503494 WENDEL, STEPHANIE A.	\$163.80	5/21/2025 A
242503495 WHITBY, SANDRA L.	\$170.00	5/21/2025 A
242503496 WILLITS, ROBERT E.	\$0.00	5/21/2025 C
242503497 WILLITS, ROBERT E.	\$0.00	5/21/2025 C
242503498 WILLITS, ROBERT E.	\$0.00	5/21/2025 C
242503499 WILLITS, ROBERT E.	\$330.20	5/21/2025 A
242503500 WPS	\$104.50	5/21/2025 A
242503501 WURZER, BRIAN D.	\$100.00	5/21/2025 A
242503502 YOUNG, MATTHEW V.	\$100.00	5/21/2025 A
242503503 ZAHL PETROLEUM MAINTENANCE CO	\$2,513.73	5/21/2025 A
242503504 ZAYO GROUP LLC	\$9,471.86	5/21/2025 A

242503505 A-1 HYDRAULIC SALES & SERVICE INC	\$145.50	5/28/2025 A
242503506 ABRAHAMSON, KRISTINE A.	\$28.41	5/28/2025 A
242503507 BROWNLEE, ALEXIS M.	\$30.00	5/28/2025 A
242503508 BURTON, SANDRA J.	\$75.92	5/28/2025 A
242503509 BUTTERS-LEVAHN, REBECCA J.	\$26.60	5/28/2025 A
242503510 COGENT COMMUNICATIONS	\$1,845.00	5/28/2025 A
242503511 CONTINENTAL RESEARCH CORP	\$641.64	5/28/2025 A
242503512 DARK KNIGHT SOLUTIONS	\$400.00	5/28/2025 A
242503513 DIMEGLIO, JOSEPH V.	\$75.87	5/28/2025 A
242503514 DEFINITIVE TECHNOLOGY SOLUTIONS	\$2,045.40	5/28/2025 A
242503515 EDWARDS, LANNIE J.	\$154.00	5/28/2025 A
242503516 FERNANDEZ, KARI E.	\$80.90	5/28/2025 A
242503517 GRAINGER	\$0.00	5/28/2025 C
242503518 GRAINGER	\$741.93	5/28/2025 A
242503519 HELD, JOSEPH H.	\$498.40	5/28/2025 A
242503520 INNOVATIVE OFFICE SOLUTIONS	\$43.26	5/28/2025 A
242503521 JW PEPPER & SON INC	\$287.68	5/28/2025 A
242503522 KAROUSO, ZEEBO B.	\$660.30	5/28/2025 A
242503523 KATH FUEL OIL SERVICE CO	\$18,007.40	5/28/2025 A
242503524 KINNI SPORT & POWER	\$1,195.84	5/28/2025 A
242503525 KRAUS ANDERSON CONSTRUCTION CO	\$221,250.39	5/28/2025 A
242503526 LARSON, BRITA A.	\$70.70	5/28/2025 A
242503527 LINDE GAS & EQUIPMENT INC	\$84.30	5/28/2025 A
242503528 MARTY, NICHOLAS B.	\$16.00	5/28/2025 A
242503529 MENIER, MATTHEW M.	\$43.98	5/28/2025 A
242503530 MEUWISSEN, DAVID L.	\$75.00	5/28/2025 A
242503531 MEUWISSEN, PAUL W.	\$450.00	5/28/2025 A
242503532 NAUTICAL BOWLS	\$2,480.00	5/28/2025 A
242503533 NEWTRAX	\$4,531.60	5/28/2025 A
242503534 OROURKE, JULIE A.	\$117.60	5/28/2025 A
242503535 OXYGEN SERVICE COMPANY INC	\$28.91	5/28/2025 A
242503536 PAULSON, JULIANNE	\$50.00	5/28/2025 A
242503537 PETERSON, CATHRYN J.	\$23.00	5/28/2025 A
242503538 PETOSKEY, LYDIA J.	\$63.12	5/28/2025 A
242503539 RANCOUR, RACHEL	\$252.00	5/28/2025 A
242503540 SEVERSON, LAUREL	\$200.00	5/28/2025 A
242503541 STANKE, JULIAN L.	\$68.47	5/28/2025 A
242503542 STREAMLINE DESIGN INC	\$258.00	5/28/2025 A
242503543 SVIR, SARA A.	\$48.97	5/28/2025 A
242503544 SWEETWATER SOUND	\$1,220.40	5/28/2025 A
242503545 TEACHERS ON CALL	\$0.00	5/28/2025 C
242503546 TEACHERS ON CALL	\$41,864.90	5/28/2025 A
242503547 THE PROPHET CORPORATION	\$326.45	5/28/2025 A
242503548 TRADE PRESS INC	\$680.00	5/28/2025 A
242503549 TREASURED TRANSPORTATION LLC	\$81,500.17	5/28/2025 A
242503550 TURFWERKS INC	\$171.46	5/28/2025 A
242503551 ULINE	\$867.88	5/28/2025 A

242503552 VAN ARRAGON, JANEL L.	\$37.45	5/28/2025 A
242503553 VESTIS SERVICES	\$0.00	5/28/2025 C
242503554 VESTIS SERVICES	\$0.00	5/28/2025 C
242503555 VESTIS SERVICES	\$1,254.67	5/28/2025 A
242503556 WHITE BEAR GLASS INC	\$480.00	5/28/2025 A
242503557 WL HALL COMPANY	\$822.50	5/28/2025 A
242503558 YOUNG, MATTHEW V.	\$2,073.99	5/28/2025 A
	\$9,708,748.58	

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: **June 9, 2025**

SUGGESTED DISPOSITION: **Action Item**

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

Donation	Donor	Recipient
\$522.87	Lakeaires PTO	Lakeaires Elementary
\$1,000.00	Minneapolis Institute of Art	Lakeaires Elementary
\$23.10	BoxTops for Education	Lakeaires Elementary
\$1,000.00	Vadnais Heights Lions Club	Matoska International
\$1,000.00	Vadnais Heights Lions Club	Otter Lake Elementary
\$3,000.00	Vadnais Heights Lions Club	Vadnais Heights Elementary
\$1.15	Paul and Ariana Alexandropoulos	Central Middle School
\$150.00	Joe's Sporting Goods Ski Shop, Inc	White Bear Lake Area High School Alpine Ski Team
\$1,500.00	Vadnais Heights Lions Club	The Senior Center
\$100.00	Steven & Laura Hansen	The Senior Center Meals on Wheels
\$50.00	Janet Bowser	The Senior Center
\$11.40	Jacqueline Vosecky	The Senior Center Meals on Wheels

RECOMMENDED ACTION:

Approve.

AGENDA ITEM: **Field Trip Request**

MEETING DATE: **June 9, 2025**

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(s)	Grade/Team	Number of School Days Missed	Total Cost per Student
6/14-6/21/2025 NSDA Tournament, Des Moines, IA	Traci Bowermaster	WBLAHS Speech Team	0	\$500
			Number of Students Attending	Source of Revenue
			3	Speech Budget, Donations, Families
Purpose	We have one Speech Team member who has qualified for the national main tournament and can therefore bring two more students to compete in supplementals. Qualifying for this tournament is a huge accomplishment as it is the largest academic competition in the world.			

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(e), 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(e).

INDEPENDENT SCHOOL DISTRICT NO.624
Department of Human Resource

June 2025

❖ **RESIGNATION/TERMINATION/NON-RENEWAL - CERTIFIED STAFF**

TAYLOR BRANDT

3rd Grade Teacher - Otter Lake Elementary
Employed by District 624 since 08/13/2018
Effective Date: 06/09/2025

DAVID CAVA

Science Teacher - WBLAHS
Employed by District 624 since 08/22/1996
Effective Date: 06/09/2025

BRITA LARSON

Spanish Teacher - North Star Elementary
Employed by District 624 since 08/20/2014
Effective Date: 06/09/2025

JOHN LEE

Speech Language Pathologist - Central Middle School
Employed by District 624 since 12/14/2023
Effective Date: 06/09/2025

ANNA MOREHEAD

Kindergarten Teacher - Willow Lane Elementary
Employed by District 624 since 08/19/2019
Effective Date: 06/09/2025

KARLIE MYETTE

Math & Intervention Teacher - Central Middle School
Employed by District 624 since 08/27/2009
Effective Date: 06/09/2025

TYLER PETERSON

Special Education Teacher - WBLAHS
Employed by District 624 since 08/24/2020
Effective Date: 06/09/2025

HILLARY ROBLE

Preschool Teacher - Oneka Elementary
Employed by District 624 since 11/07/2024
Effective Date: 06/09/2025

THOMAS TESCH

ELL Teacher - Lakeaires Elementary
Employed by District 624 since 09/05/2022
Effective Date: 06/09/2025

MEGAN VULGAMOTT

Math Teacher - WBLAHS

Employed by District 624 since 08/19/2019

Effective Date: 06/09/2025

SHIRLEY YANG

School Counselor - Mariner Middle School

Employed by District 624 since 08/30/2021

Effective Date: 06/09/2025

❖ **RESIGNATION/TERMINATION/NON-RENEWAL - CLASSIFIED STAFF**

ASHLEY ANDERSON

Paraeducator - WBLAHS

Employed by District 624 since 09/06/2022

Effective Date: 06/06/2025

KARI BIBEAU

Nutrition Service Assistant - WBLAHS

Employed by District 624 since 09/03/2024

Effective Date: 05/30/2025

ALISA FRION

Nutrition Service Assistant - Mariner Middle School

Employed by District 624 since 03/04/2024

Effective Date: 05/12/2025

LAUREN FURBUR

Paraeducator - WBLAHS

Employed by District 624 since 09/05/2024

Effective Date: 06/06/2025

DEANA GALLAGHER

AA Early Childhood - Normandy Park

Employed by District 624 since 07/01/2021

Effective Date: 06/30/2025

MEGAN HODGIN

AA Early Childhood - Normandy Park

Employed by District 624 since 11/10/2021

Effective Date: 06/10/2025

VALERIE JAHNKE

Nutrition Service Assistant - Mariner Middle School

Employed by District 624 since 10/24/2023

Effective Date: 06/06/2025

BRAYLON LANE

Paraeducator - ALC

Employed by District 624 since 11/11/2024

Effective Date: 06/06/2025

EILENE MEATH

Nutrition Service Assistant - WBLAHS

Employed by District 624 since 09/04/2023

Effective Date: 05/30/2025

KRISTIN RASHCHICK

Health Assistant - Oneka Elementary

Employed by District 624 since 04/04/2018

Effective Date: 05/23/2025

JULIANNE ZERWAS

Paraeducator - Lakeaires Elementary

Employed by District 624 since 03/04/2024

Effective Date: 05/12/2025

ISABELA ZIMMERMAN

Paraeducator - Oneka Elementary

Employed by District 624 since 09/30/2024

Effective Date: 06/06/2025

❖ **RESIGNATION/TERMINATION/NON-RENEWAL - NON-AFFILIATED STAFF**

KRISTEN NELSON

Assistant Director of Early Childhood - Normandy Park

Employed by District 624 since 07/01/2024

Effective Date: 06/30/2025

❖ **RETIREMENT - CERTIFIED STAFF**

GRETCHEN EIBS

Science Teacher - Central Middle School

Employed by District 624 since 08/22/1991

Effective Date: 06/09/2025

❖ **RETIREMENT - CLASSIFIED STAFF**

LORI KONOLD

Paraeducator - Oneka Elementary

Employed by District 624 since 02/09/2005

Effective Date: 06/06/2025

TAMARA SCARAMUZZO

NS Assistant - Mariner Middle School

Employed by District 624 since 09/02/2024

Effective Date: 06/06/2025

❖ **CHANGE IN ASSIGNMENT - CLASSIFIED STAFF**

TARA PANKRATZ

From Behavior Management Assistant - Lakeaires Elementary

To Paraeducator - Lakeaires Elementary

From 20/hrs To 32.5/hrs

Effective Date: 05/22/2025

CORISSA PERRON

Instructional Assistant - Lakeaires Elementary

Behavior Assistant - Lakeaires Elementary

From 35/hrs To 20/hrs

From \$21.52 To \$23.69

Effective Date: 09/02/2025

KATHLEEN SORENSON

From Paraeducator - Lakeaires Elementary

To AA Teaching and Learning - District Center

From 32.5/hrs To 40/hrs

From \$25.14 To \$25.02

Effective Date: 05/12/2025

❖ **FULL-TIME LEAVE OF ABSENCE - CERTIFIED STAFF**

AMY CHALBI

Special Education Teacher - North Star Elementary

Employed by District 624 since 08/19/2019

Effective Date: 11/14/2025 - 02/14/2025

STACY CHRISTIANSON

Kindergarten Teacher - Oneka Elementary

Employed by District 624 since 08/23/1999

Effective Date: 10/25/2024 - 06/09/2025

GRETCHEN EIBS

Science Teacher - Central Middle School

Employed by District 624 since 08/22/1991

Effective Date: 04/02/2025 - 05/14/2025

SCOTT HOEG

Physical Education & DAPE Teacher - North Star Elementary

Employed by District 624 since 08/21/2013

Effective Date: 02/07/2025 - 05/09/2025

JENNIFER OYEN

2nd Grade Teacher - Otter Lake Elementary
Employed by District 624 since 08/22/2002
Effective Date: 12/18/2024 - 03/07/2025

KELLY PYLKAS-BOCK

Instructional Coach - Birch Lake Elementary
Employed by District 624 since 08/24/2000
Effective Date: 11/18/2024 - 02/21/2025

KYLE SWARTHOUT

Special Education Teacher - Oneka Elementary
Employed by District 624 since 08/29/2022
Effective Date: 05/05/2025 - 06/09/2025

EMMA WEISS

5th Grade Teacher - North Star Elementary
Employed by District 624 since 08/19/2019
Effective Date: 11/15/2025 - 12/20/2025

ALEXANDRA WAHLIN

3rd Grade Teacher - Oneka Elementary
Employed by District 624 since 08/29/2022
Effective Date: 05/06/2025 - 06/09/2025

❖ **FULL-TIME LEAVE OF ABSENCE - CLASSIFIED STAFF**

GREGORY BRONSON

Custodian - Otter Lake Elementary
Employed by District 624 since 05/20/2021
Effective Date: 10/04/2024 - 12/04/2024

CHARLOTTE DINEHART

Nutrition Services Assistant - Matoska International
Employed by District 624 since 03/01/2017
Effective Date: 09/04/2024 - 10/04/2024

CINDY KEHOE

Paraeducator - Willow Lane Elementary
Employed by District 624 since 09/04/2023
Effective Date: 12/13/2024 - 01/28/2025

MEGHAN NADEAU

Nutrition Services Manager - Matoska International
Employed by District 624 since 05/20/2021
Effective Date: 10/11/2024 - 11/08/2024

❖ **NEW PERSONNEL - CERTIFIED STAFF**

CRISTINA BOMMARITO

(Correction from last board agenda - Continuing Contract)

Speech Language Pathologist - Lincoln Elementary & Matoska International

Employed by District 624 since 08/26/2024

Effective Date: 08/26/2024 (Hired 24-25, staying on for the 25-26)

MADILYN GIESKE

3rd Grade Teacher - Birch Lake Elementary

1.0 FTE BA Step 2 \$52,272

Effective Date: 08/25/2025

DISA FABECK

Teacher on Special Assignment - District Service Center

1.0 FTE MA+60 Step 13 \$99,874

Effective Date: 08/25/2025

ALLISON KAPLAN

Art Teacher - Lincoln Elementary

1.0 FTE MA Step 1 \$56,122

Effective Date: 08/25/2025

MARY LESLIE

School Psychologist - Willow Lane Elementary

1.0 FTE MA Step 5 \$65,133

Effective Date: 08/25/2025

CHRISTINE LEWELLEN

(Correction from last board agenda - Continuing Contract)

5th Grade Teacher - Matoska International

Employed by District 624 since 08/26/2024

Effective Date: 06/09/2025

BARBARA MARCHETTI

Special Education Teacher - Oneka & Willow Lane Elementary

1.0 FTE MA +60 Step 10 \$82,542

Effective Date: 08/25/2025

HALEY MORRIS

Special Education Teacher - Matoska International

1.0 FTE BA Step 10 \$62,955

Effective Date: 08/25/2025

JENNA PETERSON

5th Grade Teacher - Birch Lake Elementary

1.0 FTE BA Step 3 \$53,185

Effective Date: 08/25/2025

ANNA SCHNEIDER

Title 1 Intervention Teacher - District-Wide

0.5 FTE MA+15 Step 11 \$40,741

Effective Date: 08/25/2025

AVERY THOMPSON

Special Education Teacher - Otter Lake Elementary

1.0 FTE BA Step 3 \$53,185

Effective Date: 08/25/2025

❖ **NEW PERSONNEL - CLASSIFIED STAFF**

ANDREW FAIRBANKS

Custodian - WBLAHS

\$22.79 per hour, 40 hours per week

Effective Date: 05/19/2025

ELIZABETH HARGETT

Paraeducator - Vadnais Heights Elementary

\$22.91 per hour, 32.5 hours per week

Effective Date: 09/02/2025

NELDA HENDERSON

ELL Paraeducator - Matoska International

\$21.52 per hour, 32.5 hours per week

Effective Date: 09/02/2025

KOKOU KAH

Paraeducator - Mariner Middle School

\$22.91 per hour, 37.5 hours per week

Effective Date: 05/12/2025

KRISTI O'BRIEN

ELL Paraeducator - Matoska International

\$21.52 per hour, 14 hours per week

Effective Date: 09/02/2025

ERIN SAMUELS

Instructional Assistant - Matoska International

\$21.52 per hour, 32.5 hours per week

Effective Date: 09/02/2025

TIMOTHY SOULE

Custodian - Mariner Middle School & ALC

\$22.79 per hour, 40 hours per week

Effective Date: 06/02/2025

MATTHEW TROST

Paraeducator - Matoska International

\$22.91 per hour, 32.5 hours per week

Effective Date: 09/02/2025

❖ **LONG-TERM SUBSTITUTE - CERTIFIED STAFF**

MADILYN GIESKE

Special Education Teacher - Otter Lake Elementary

1.0 FTE BA Step 1 \$7,397.91

Date Correction: Effective Date: 05/05/2025 - 06/09/2025

MICHAEL LEHENBAUER

3rd Grade Teacher - Oneka Elementary

1.0 FTE MA Step 1 \$7,232.21

Effective Date: 05/06/2025 - 06/09/2025

ERIN SAMUELS

1st Grade Teacher - Matoska International

1.0 FTE MA Step 1 \$4,967.84

Effective Date: 05/19/2025 - 06/09/2025

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: **June 9, 2025**

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
Mary Brooks-Evans, 12th grade	Scholastic Art Award Silver Key for "Orange Sugar Pot"
Peyton Ek, 12th grade	Scholastic Art Award Silver Key for "On The Shore She Sits"
Eli Robasse, 11th grade	Scholastic Art Award Honorary Mention for "Hands Down"
Meriel Torenvliet, 11th grade	Scholastic Art Award Honorary Mention for "Childhood Memories"
Olivia Baker, 9th grade	1st Place Winner - Region Competition State Competition Participant VFW Auxiliary's Young American Creative Patriotic Art Contest
Adina Klawiter, 12th grade	All State Band
Lucas Hilgers, 11th grade	All State Orchestra
Haaken Lein, 10th grade	All State Orchestra
Zachary Bertelsen, 11th grade	All State Choir

Ethan Christensen, 11th grade	All State Choir
Holly Flood, 11th grade	All State Choir
Oliver Grawe, 11th grade	All State Choir
Eli Murphy, 11th grade	All State Choir
Jensen Vadnais, 11th grade	All State Choir
Yahaira Nok-Chiclana, 12th grade	Triple Threat Finalist Theatre
Jacob Pasiuk, 12th grade	HA Spotlight Technical Finalist Theatre
Amelia Ahrens, 12th grade	State Tournament Participant Girls Track and Field
Naadiya Charpenter, 12th grade	State Tournament Participant Girls Track and Field
Lys-Aurele d'Almeida, 12th grade	State Tournament Participant Girls Track and Field
Jinet Demanou, 11th grade	State Tournament Participant Girls Track and Field
Karen Enow, 11th grade	State Tournament Participant Girls Track and Field
Josephine Mlejnek, 12th grade	State Tournament Participant Girls Track and Field
Amelia Nachtsheim, 12th grade	State Tournament Participant Girls Track and Field
Pearl Niemioja, 10th grade	State Tournament Participant Girls Track and Field
Khloe Pankonien, 10th grade	State Tournament Participant Girls Track and Field
Easton Fiddle, 9th grade	State Tournament Participant, All State Boys Golf
Jack Stanius, 12th grade	State Tournament Participant, All State Academic Boys Golf
Bailey Eddicus, 12th grade	State Tournament Participant, All State Academic Girls Golf
Lainey Eddicus, 12th grade	State Tournament Participant, All State Academic Girls Golf
Aubrey Reigstad, 12th grade	All State Academic Girls Golf
Maddy Vang, 11th grade	State Tournament Participant Girls Golf

Sydney Beissler, 9th grade	State Tournament Participant Girls Softball
Madelyn Belisle, 12th grade	State Tournament Participant Girls Softball
Allie Casemore, 10th grade	State Tournament Participant Girls Softball
Lauren Elias, 11th grade	State Tournament Participant Girls Softball
Brynn Johnson, 11th grade	State Tournament Participant Girls Softball
Peyton Kotaska, 10th grade	State Tournament Participant Girls Softball
Kendall Kotzmacher, 12th grade	State Tournament Participant Girls Softball
Teagan Kotzmacher, 10th grade	State Tournament Participant Girls Softball
Aubrey Lund, 10th grade	State Tournament Participant Girls Softball
Lilly Martin, 11th grade	State Tournament Participant Girls Softball
Leila Otto, 9th grade	State Tournament Participant Girls Softball
Aubrey Parker, 12th grade	State Tournament Participant Girls Softball
Madelyn Pearson, 11th grade	State Tournament Participant Girls Softball
Anessa Pena-Zerwas, 10th grade	State Tournament Participant Girls Softball
Kendall Roeser, 10th grade	State Tournament Participant Girls Softball
Lauren Simmons, 10th grade	State Tournament Participant Girls Softball
Oluwatomì Animasaun, 11th grade	State Tournament Participant Boys Track and Field
Tyrese Behnken, 12th grade	State Tournament Participant Boys Track and Field
Matthew Hunter, 12th grade	State Tournament Participant Boys Track and Field
Isaac Kolstad , 12th grade	State Tournament Participant Boys Track and Field
Vaughn Larson, 12th grade	State Tournament Participant Boys Track and Field
Elizabeth Borle, 9th grade	State Tournament Participant Girls Ultimate Frisbee

Josephine Coffey, 11th grade	State Tournament Participant Girls Ultimate Frisbee
Chloe Dougherty, 11th grade	State Tournament Participant Girls Ultimate Frisbee
Jocelyn Dougherty, 10th grade	State Tournament Participant Girls Ultimate Frisbee
Zoe Galbraith, 10th grade	State Tournament Participant Girls Ultimate Frisbee
Danae Grund, 12th grade	State Tournament Participant Girls Ultimate Frisbee
Natalie Jents, 11th grade	State Tournament Participant Girls Ultimate Frisbee
Adina Klawiter, 12th grade	State Tournament Participant Girls Ultimate Frisbee
Aly Knoebel, 10th grade	State Tournament Participant Girls Ultimate Frisbee
Gretchen Leder, 10th grade	State Tournament Participant Girls Ultimate Frisbee
Kenzi Lohmann, 9th grade	State Tournament Participant Girls Ultimate Frisbee
Aila MacEwen, 9th grade	State Tournament Participant Girls Ultimate Frisbee
Luisa Maruyama, 11th grade	State Tournament Participant Girls Ultimate Frisbee
Eleanor Mooers, 10th grade	State Tournament Participant Girls Ultimate Frisbee
Morgan Richards, 12th grade	State Tournament Participant Girls Ultimate Frisbee
Ellie Vlieger, 12th grade	State Tournament Participant Girls Ultimate Frisbee
Claire Whitcomb, 12th grade	State Tournament Participant Girls Ultimate Frisbee
Gavin Altringer, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Nolan Altringer, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Joe Bauman, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Jasper Carlson, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Nathan Christensen, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Cole Cortus, 9th grade	State Tournament Participant Boys Ultimate Frisbee

Cyrus Dermody, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Charlie DeRuyck, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Ridley Dittler, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Colin Greene, 10th grade	State Tournament Participant Boys Ultimate Frisbee
Caleb Grund, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Kadin Keller, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Kaio Koch, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Finnian McVeigh, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Eli Murphy, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Bane Richnofsky, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Isaiah Stiles, 10th grade	State Tournament Participant Boys Ultimate Frisbee
Joshua Stiles, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Seth Vlieger, 9th grade	State Tournament Participant Boys Ultimate Frisbee
Emmett Voth, 12th grade	State Tournament Participant Boys Ultimate Frisbee
Jeremiah Yarbrough, 11th grade	State Tournament Participant Boys Ultimate Frisbee
Wyatt Vojtech, 11th grade	State Tournament Participant Boys Ultimate Frisbee

AGENDA ITEM: **Superintendent's Report**
MEETING DATE: **June 9, 2025**
SUGGESTED DISPOSITION: **Information Item**
CONTACT PERSON(S): **Dr. Wayne Kazmierczak, Superintendent**

BACKGROUND:

Dr. Kazmierczak will provide information on current issues and events pertaining to White Bear Lake Area Schools.

D. DISCUSSION ITEMS

AGENDA ITEM: **Fiscal Year 2025-26 Preliminary Budget**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Discussion Item**

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

BACKGROUND:

At the December 9, 2024 School Board meeting, the Board approved the revised fiscal year 2024-25 budget and previewed the projected fiscal year 2025-26 budget.

At the May 19, 2025 School Board Work Session the proposed fiscal year 2025-26 preliminary budget was presented.

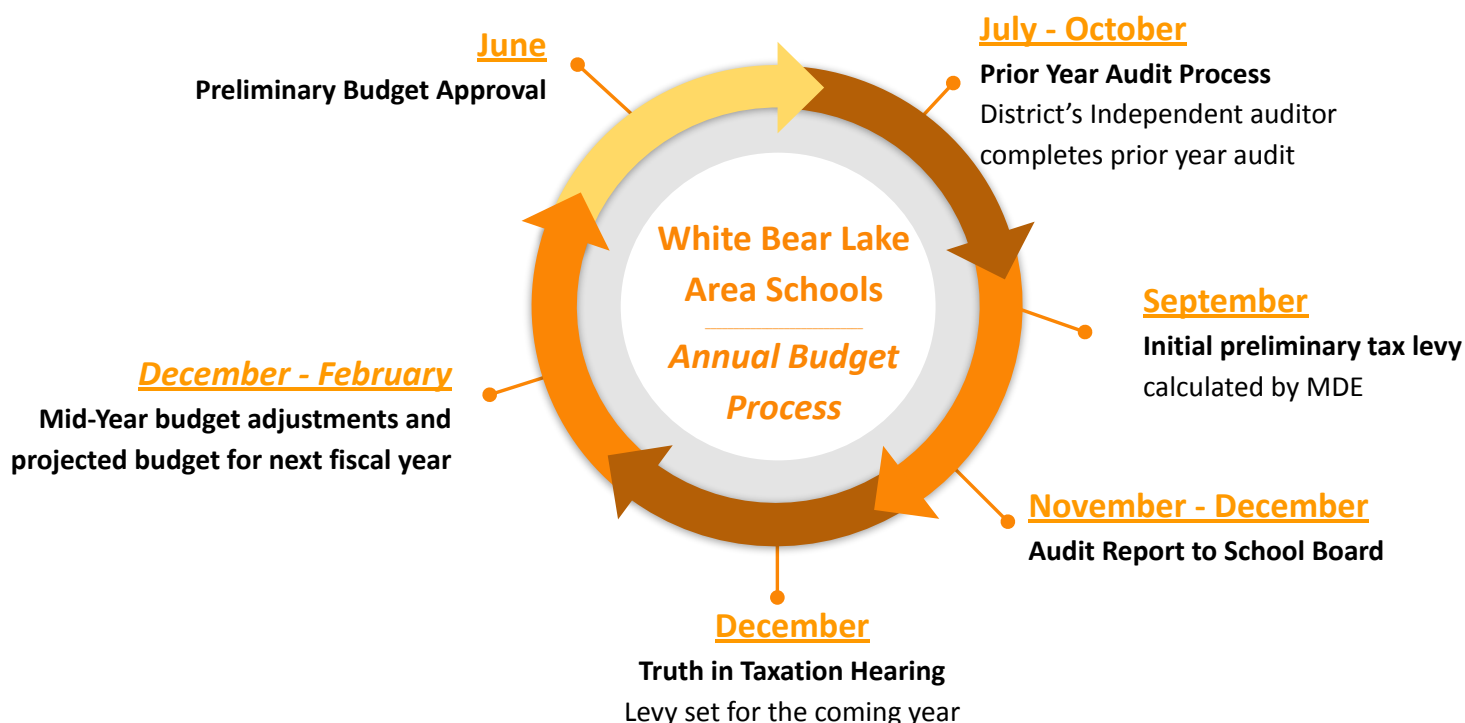
Tonight, Tim Wald and Andi Johnson will present the fiscal year 2025-26 preliminary budget for action later in the meeting.



Preliminary FY2025-26 & Projected FY2026-27 Budget

*June 9, 2025
School Board Meeting*

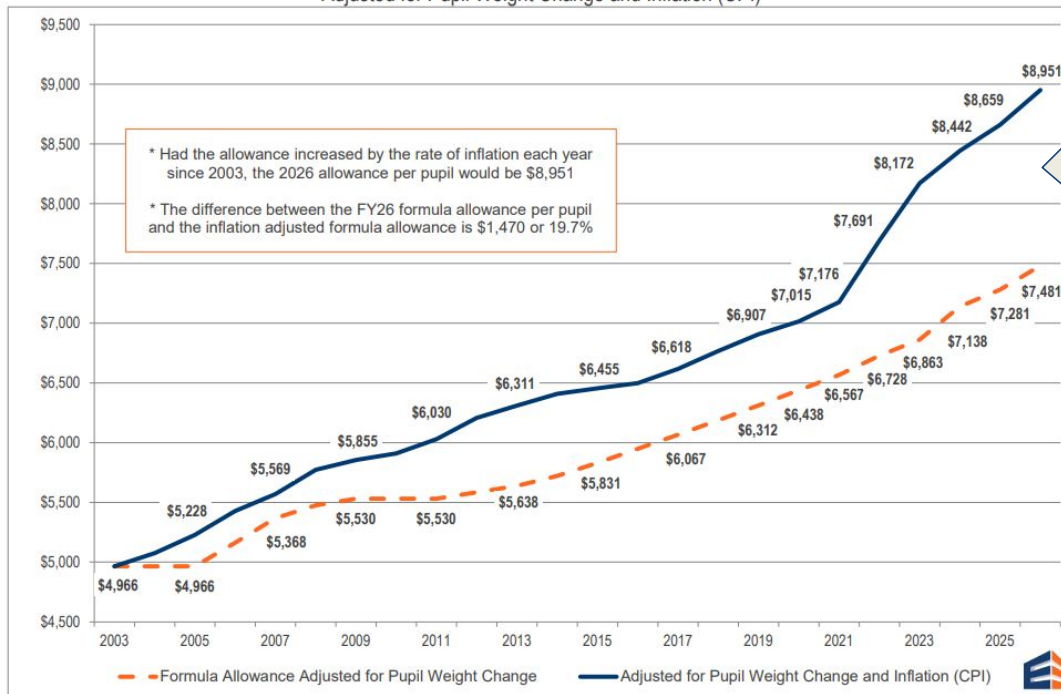
Budget Cycle



Impact of Inflation

General Education Formula Allowance, 2003-2026

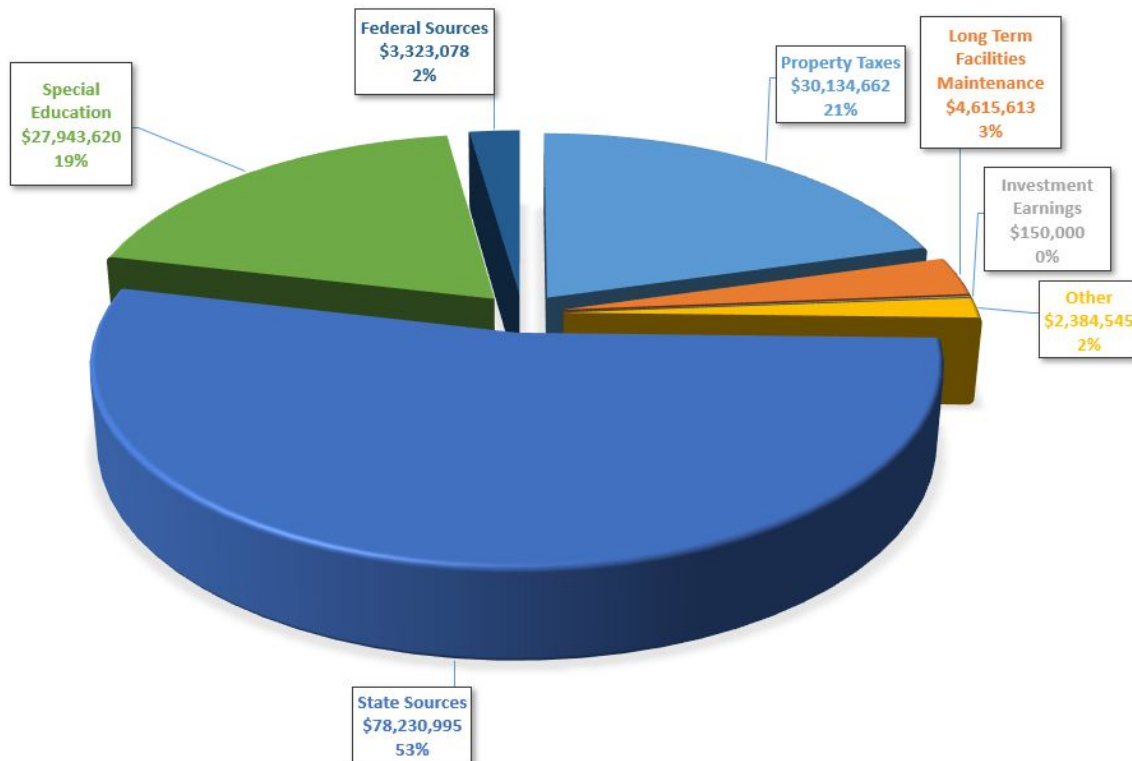
Adjusted for Pupil Weight Change and Inflation (CPI)



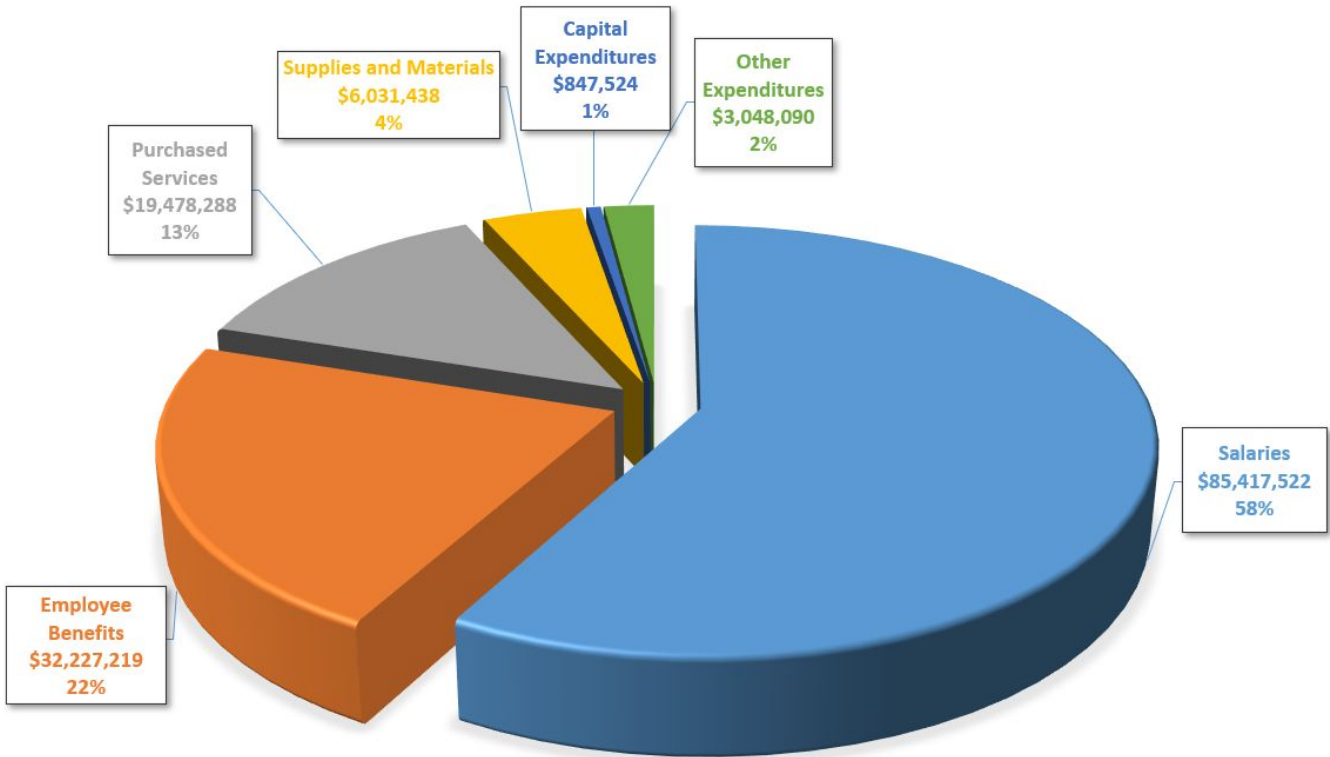
Budget Impact:

\$13,365,627

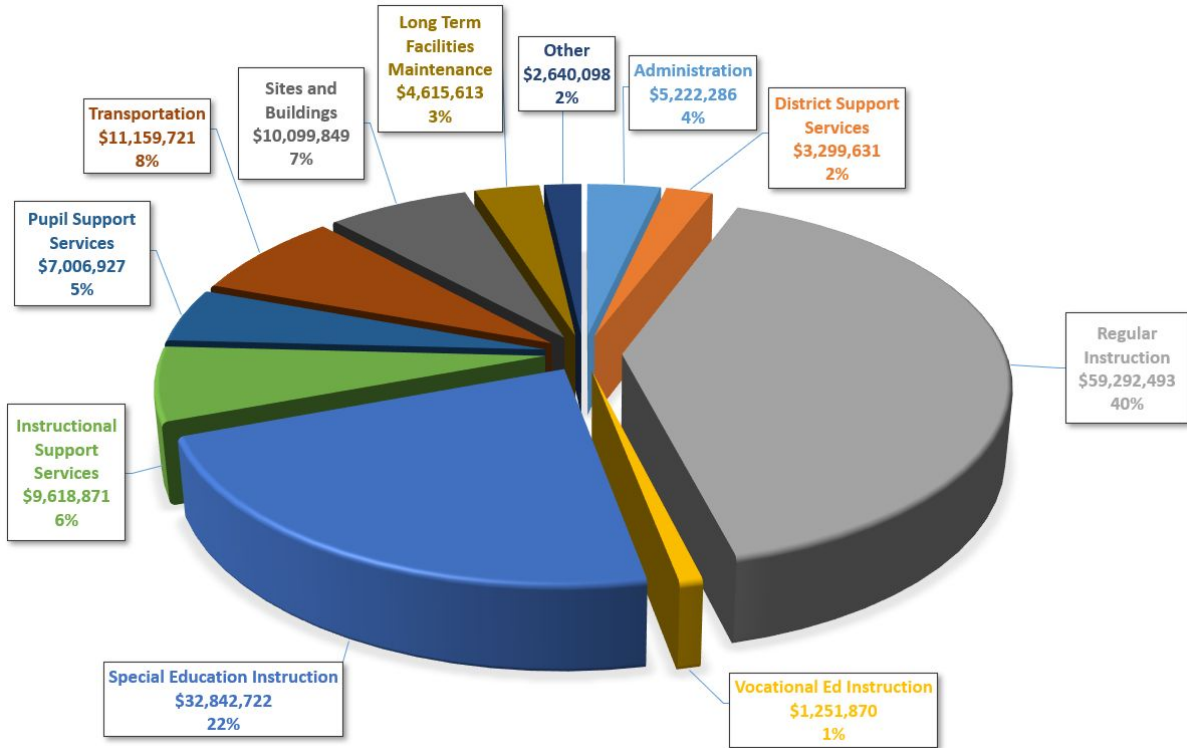
Where do our funds come from?



How are our funds spent?



How are our funds spent?



Key Budget Assumptions

Budget Area	FY2025-26	FY2026-27 - As of May 19, 2025	FY2026-27 - As of June 4, 2025
Enrollment - Average Daily Membership (ADM) PK-12	8,310	8,308	8,308
Formula Allowance/Adjusted Pupil Unit (APU)	2.74% increase = \$7,481/APU	2.5% increase = \$7,668/APU	2.5% increase = \$7,668/APU
Summer Term Unemployment	\$650,000 expense State revenue offset	~~\$650,000 expense~~ ~~Unfunded state mandate~~	\$650,000 expense State revenue offset
Paid Family Medical Leave Expense (starts 1/1/26)	\$226,191 Unfunded state mandate	\$376,985 Unfunded state mandate	\$376,985 (plus \$200,000 for increased sub costs) Unfunded state mandate
Special Education Transportation Reimbursement	95% proration (approx \$400,000 cost)	~~95% proration~~ ~~(approx \$435,000 cost)~~	90% proration (approx \$600,000 cost)

Budget Projection Summary

General Fund	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
Revenues	\$ 142,697,254	\$ 144,239,006	\$ 146,782,513	\$ 151,778,856
Expenditures	139,339,310	143,568,577	147,050,081	152,014,596
Excess (Deficiency) of Revenue over Expenditures	3,357,944	670,429	(267,568)	(235,740)
Net Change in Fund Balance (Assigned for Student Activities)	(9,621)	—	—	—
Net Change in Fund Balance (Restricted for Operating Capital)	48,977	—	(313,773)	(444,755)
Net Change in Fund Balance (Restricted for Capital Projects)	489	—	251,618	141,434
Net Change in Fund Balance (Restricted for Achievement & Integration)	7,956	—	—	—
Net Change in Fund Balance (Nonspendable)	637,106	(681,732)	—	—
Net Change in Fund Balance (Unassigned)	2,673,037	1,352,161	(205,413)	67,581
Net Change in Fund Balances	\$ 3,357,944	\$ 670,429	\$ (267,568)	\$ (235,740)
Fund balances				
Beginning Fund Balances (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348
Ending Fund Balance (Assigned, Restricted and Unassigned)	14,599,487	15,269,916	15,002,348	14,766,608
Ending Fund Balance (Assigned for Student Activities)	376,003	376,003	376,003	376,003
Ending Fund Balance (Restricted for Operating Capital)	2,092,774	2,092,774	1,779,001	1,334,246
Ending Fund Balance (Restricted for Capital Projects)	883,136	883,136	1,134,754	1,276,188
Ending Fund Balance (Restricted for Achievement & Integration)	62,117	62,117	62,117	62,117
Ending Fund Balance (Nonspendable)	681,732	-	-	-
Ending Fund Balance (Unassigned)	\$ 10,503,725	\$ 11,855,886	\$ 11,650,473	\$ 11,718,054
* Ending Fund Balance Percentage	7.8%	8.6%	8.2%	7.9%

* Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses

Budget Projection Summary

	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
Nutritional Services Fund			
Revenues	\$ 7,143,964	\$ 7,161,931	\$ 7,212,413
Expenditures	6,404,127	7,861,926	8,043,813
Excess (Deficiency) of Revenue over Expenditures	739,837	(699,995)	(831,400)
Ending Fund Balance	\$ 3,004,233	\$ 2,304,238	\$ 1,472,838
Ending Fund Balance (as % of expenditures)	46.9%	29.3%	18.3%

	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
Community Services Fund			
Revenues	\$ 7,892,686	\$ 8,392,081	\$ 8,457,476
Expenditures	8,042,191	8,300,697	8,342,070
Excess (Deficiency) of Revenue over Expenditures	(149,505)	91,384	115,406
Ending Fund Balance	\$ (322,046)	\$ (230,662)	\$ (115,256)
Ending Fund Balance (as % of expenditures)	-4.0%	-2.8%	-1.4%

	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
Debt Service Fund			
Revenues	\$ 29,596,514	\$ 30,610,105	\$ 35,214,967
Expenditures	27,290,763	31,204,395	34,402,556
Excess (Deficiency) of Revenue over Expenditures	2,305,751	(594,290)	812,411
Ending Fund Balance	\$ 6,508,028	\$ 5,913,738	\$ 6,726,149
Ending Fund Balance (as % of expenditures)	23.8%	19.0%	19.6%

Questions?



AGENDA ITEM: **Policy 613, Graduation Requirements**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Discussion Item**

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

BACKGROUND:

School Board Policy 613, Graduation Requirements, 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 III, and VI.

The purpose of this policy is to set forth requirements for graduation from the school district.

RECOMMENDED ACTION:

Review the policy and provide suggestions or feedback to the administration, with the policy placed on the July 14, 2025 or a subsequent School Board meeting agenda for action.

Adopted: September 8, 1997
Revised: June 11, 2002
Revised: July 18, 2005
Revised: November 8, 2007
Revised: April 11, 2011
Revised: November 12, 2019
Revised: January 8, 2024
Revised: _____

*White Bear Lake Area
School District #624 Policy 613*

Revised: December 14, 2009
Revised: February 13, 2012
Revised: September 11, 2023
Revised: September 9, 2024

613 GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. “Credit” means a student’s successful completion of an academic year of study or a student’s mastery of the applicable subject matter, as determined by the school district. An academic year of study is equivalent to one (1) ~~two (2)~~ full credits.
- B. “English language learners” or “ELL” student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- C. “Individualized Education Program” or “IEP” means a written statement developed for a student eligible by law for special education and services.
- D. “Required standard” means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. Locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021, subdivision 3, are required to be implemented in the classroom.

- E. “Section 504 Accommodation” means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. DISTRICT ASSESSMENT COORDINATOR

The Superintendent or designee shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures.

V. ASSESSMENT GRADUATION REQUIREMENTS

A. Graduation Requirements

Students’ state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students’ continuous development of and growth in requisite knowledge and skills; analyze students’ progress and performance levels, identifying students’ academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students’ progress and performance data, determine students’ learning and instructional needs and the instructional tools and best practices that support academic rigor for the student;
2. Consistent with this paragraph and Minnesota Statutes, section 120B.125 (see Policy 604, Section II.H.), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation; and
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

B. Targeted Instruction Plan

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction, which may include a targeted instruction and intervention plan focused on improving the student’s knowledge and skills in core subjects so that the student

has a reasonable chance to succeed in a career or college without need for postsecondary remediation.

2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124D.49, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.
 3. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students who enter grade 9 in the Fall of 2025 and later must successfully complete, as determined by the school district, the following high school level credits for graduation:

A. Credit Requirements

1. **Four** ~~Eight~~ credits of language arts sufficient to satisfy all academic standards in English language arts;
2. **Three** ~~Six~~ credits of mathematics sufficient to satisfy all of the academic standards in mathematics;
3. **Three** ~~Six~~ credits of science, including credits sufficient to satisfy all the earth and space science standards for grades 9 through 12, credits sufficient to satisfy all the life science standards for grades 9 through 12, and credits sufficient to satisfy all the chemistry or physics standards for grades 9 through 12;
4. **Four** ~~Seven~~ credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship,

world history, and economics sufficient to satisfy all of the academic standards in social studies;

5. ~~One~~ ~~Two~~ credits in the arts sufficient to satisfy all of the academic standards in the arts;
6. Credit sufficient to satisfy the state standards in physical education;
7. Students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math; and
8. A minimum of ~~thirteen~~ ~~twenty-two~~ elective credits.

B. Credit Equivalencies

1. A trimester class is equivalent to ~~one-half~~ ~~one full~~ academic credit.
2. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph ~~A.4~~ above, if the credit is sufficient to satisfy all of the academic standards in economics.
3. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph ~~A.3~~ above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph ~~A.3~~ above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry academic standards or all of the physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph ~~A.3~~ above.
4. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph ~~A.2~~ or Paragraph ~~A.5~~ above.

5. A computer science credit may fulfill a mathematics credit requirement under Paragraph **A.2** above, if the credit meets state academic standards in mathematics.
6. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph **A.2** or Paragraph **A.3** above, if the credit meets the state academic standards in mathematics or science.
7. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.
8. Addendum A provides a detailed credit conversion chart for students who entered 9th grade in the Fall of 2024, 2023, and 2022.

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 1. School District Standards, Health (K-12);
 2. School District Standards, Career and Technical Education (K-12); and
 3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.

- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
 1. Minnesota Academic Standards, English Language Arts K-12;
 2. Minnesota Academic Standards, Mathematics K-12;
 3. Minnesota Academic Standards, Science K-12;

4. Minnesota Academic Standards, Social Studies K-12; and
 5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
 - E. The academic standards for language arts, mathematics, and science apply to all students except students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course, standards, and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the Superintendent and School Board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)

Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Parts 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)

Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)

Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: WBLASB Policy 601 (School District Curriculum and Instruction Goals)

WBLASB Policy 614 (School District Testing Plan and Procedure)

WBLASB Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

WBLASB Policy 616 (School District System Accountability)

White Bear Lake Area High School Registration Guide

E. OPERATIONAL ITEMS

AGENDA ITEM: **Action on Fiscal Year 2025-26 Preliminary Budget**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

Below is a summary of the fiscal year 2025-26 preliminary budget that is presented for approval this evening. This budget was presented at the work session at the School Board Work Session on May 19, 2025. The attached Annual Operating Plan contains additional information regarding the budget. A summary of the revenues and expenditures presented for approval are as follows:

	General Fund	Nutrition Services Fund	Community Services Fund	Debt Service Fund
Revenues	146,782,513	7,212,413	8,457,476	35,214,967
Expenditures	147,050,081	8,043,813	8,342,070	34,402,556

RECOMMENDATION:

Approve the fiscal year 2025-26 preliminary budget as presented.

**WHITE BEAR LAKE AREA SCHOOLS
ANNUAL OPERATING PLAN**



FISCAL YEAR 2025-26

SCHOOL BOARD

	Term Expires
Scott Arcand, Chairperson	2028
Angela Thompson, Vice Chairperson	2028
Deb Beloyed, Treasurer	2026
Kathleen Daniels, Clerk	2026
Jessica Ellison, Director	2026
Dan Skaar, Director	2028
Chris Streiff Oji, Director	2026

DISTRICT ADMINISTRATION

Superintendent	Dr. Wayne A. Kazmierczak
Assistant Superintendent for Finance & Operations	Timothy Wald
Assistant Superintendent for Teaching & Learning	Dr. Alison Gillespie
Executive Director of Human Resources and General Counsel	Matt Mons
Director of Communications & Community Relations	Marisa Vette
Director of Community Services & Recreation	Timothy Maurer
Director of Educational Equity & Achievement	Brenton Shavers
Director of Finance	Andi Johnson
Director of Student Support Services	Lisa Ouren
Director of Teaching & Learning	Jennifer Babiash
Director of Technology & Innovation	Susan Herder

SCHOOL ADMINISTRATION

Normandy Park Education Center – Early Childhood Programs	TBD
Normandy Park Education Center – Early Childhood Special Education	Angela Drange
Birch Lake Elementary School	Julian Stanke
Lakeaires Elementary School	Cary Krusemark
Lincoln Elementary School	Brian Morris
Matoska International Elementary School	John Leininger
Oneka Elementary School	Lori Mosser
Otter Lake Elementary School	Angela Nelson
North Star Elementary School	Dan Schmidt
Vadnais Heights Elementary School	Sara Svir
Willow Lane Elementary School	Matthew Menier
Central Middle School	Cathryn Peterson
Sunrise Park Middle School	Dr. Christina Pierre
White Bear Lake Area High School	Russell Reetz
White Bear Lake Area Learning Center	Jenni Sjosten
Transition Education Center	Sara Derby
Principal on Special Assignment – District Literacy Specialist	Cynthia Mueller

WHITE BEAR LAKE AREA SCHOOLS INDEPENDENT SCHOOL DISTRICT 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

EQUITY COMMITMENT

To nurture the whole student, we disrupt systemic inequities by recognizing, honoring, and embracing all cultures with humility and respect.

4-Way Equity Decision Making Protocol:

1. How does this help to provide opportunities to students who have been marginalized within the system in the past?
2. How does this help to ensure equitable access for all?
3. How does this help to eliminate barriers based on race/ethnicity, gender, disability, age, or other protected groups?
4. How does this ensure that the same rigorous standards for academic performance exist for all students?

THE SCHOOL ENTITY

In January 1857, James F. Murray and other White Bear Lake settlers decided to establish their own school district. Upon approval from the county for this new district, Murray donated property along Bald Eagle Lake for a new school. At a cost of \$100, and with the help of community labor, the first schoolhouse in White Bear Lake was opened in 1857, a year before Minnesota became the 32nd state in the Union.

The District, which is located about 15 miles northeast of St. Paul, Minnesota, the state capital, was officially formed in its current structure through legislative action in 1957. The governing body consists of a seven-member Board of Education elected from within the District's boundaries. The District serves approximately 8,900 students in pre-kindergarten through high school. Geographically, the District's boundaries include portions of Anoka, Ramsey, and Washington counties, and serves all or part of the following municipalities: Birchwood, Gem

Lake, Hugo, Lino Lakes, Little Canada, North Oaks, Vadnais Heights, White Bear Lake, and White Bear Township.

The District provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through Grade 12. This includes regular and enriched academic education and special education for exceptional children. Nutrition services and transportation are provided as support programs. The District's community education program includes early childhood and extended day programs, along with a myriad of classes for lifelong learning experiences for children and adults.

BUDGET PROCESS

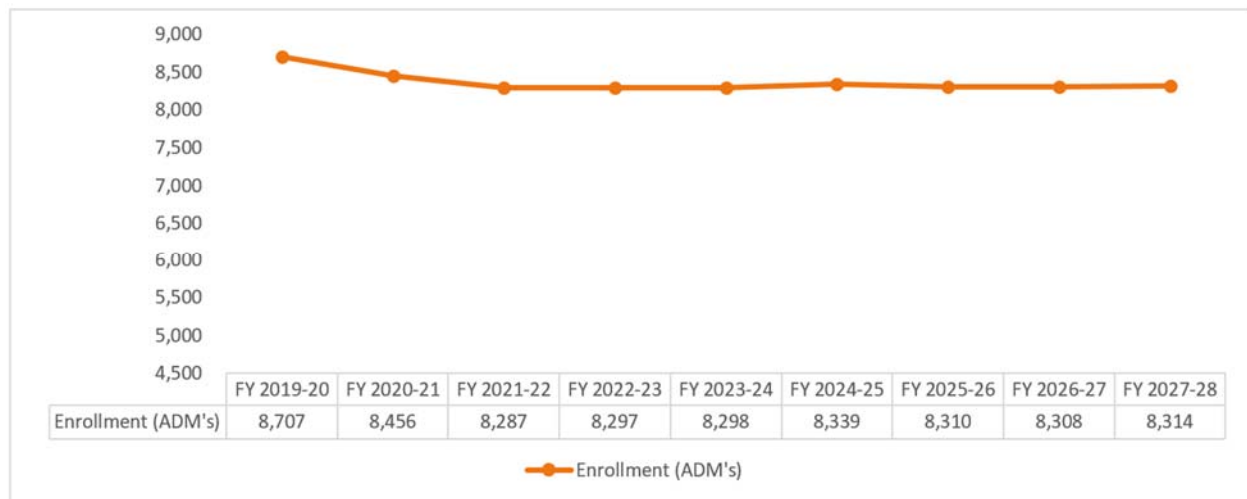


ENROLLMENT

Enrollment is a key variable in calculating school district revenue. Enrollment projections are determined using a variety of methods, including analyzing historical trends and known growth in new construction throughout the district. Kindergarten projections are based on historical resident birth rate data received from Ramsey, Washington, and Anoka Counties as well as the Minnesota Department of Health. The birth rates are then analyzed based on historical trends in capture rates in the district to estimate the number of incoming kindergarten students.

Enrollment projections are based on recent cohort survival rates – for example, the number of 1st grade students who continue into 2nd grade the following year. The 2025–26 budget reflects an estimated Average Daily Membership (ADM) of 8,310 students. Like most districts nationwide, White Bear Lake Area Schools experienced enrollment impacts during the COVID-19 pandemic. However, enrollment has since stabilized, and current estimates suggest it will remain steady over the next several years.

In late 2022, Teamworks International completed a comprehensive study of demographic, enrollment, and housing trends for White Bear Lake Area Schools. The study reports that while birth rates indicate a decline, resulting enrollment from future development and targeted market share gains will positively impact enrollment over the next decade. The district will continue to closely monitor enrollment and adjust operations accordingly.



GENERAL FUND

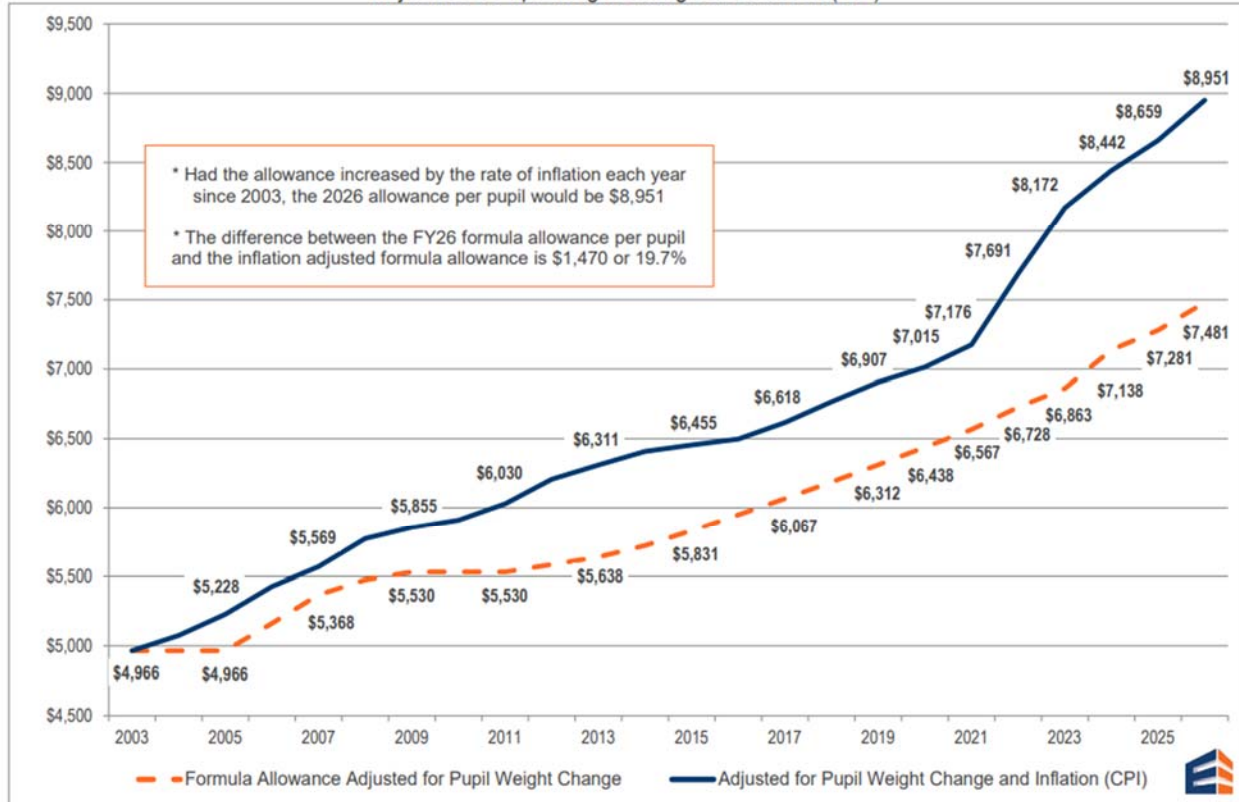
The General Fund is used to account for all revenue and expenses related to the general day-to-day operations of the school district. This includes instructional and student support programs, administration, operations and maintenance, transportation, and capital expenditures.

KEY BUDGET ASSUMPTIONS

The general education formula allowance is the largest funding source for Minnesota school districts. For the 2025-26 school year, the allowance is \$7,481 per adjusted pupil unit. Over the last 20 years, the formula allowance has continued to lag behind the rate of inflation; if the formula allowance had kept pace with inflation since 2003, White Bear Lake Area Schools would have an additional \$13,000,000 in state revenue available for student programming during the 2025-26 school year.

General Education Formula Allowance, 2003-2026

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2024 CPI Inflation Estimates and Minnesota Laws 2023

REVENUE

The General Fund receives its revenue from three broad sources: local sources, state aids and federal aids. More information on each of these revenue sources can be found below. Detailed information can be found in [Minnesota School Finance: A Guide for Legislators](#), a document provided by the Minnesota House Research Department.

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,904,497	30,134,662	30,650,428
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	4,615,613	4,615,613
5 Investment earnings	326,516	332,248	200,000	150,000	150,000
6 Other	67,971,854	4,259,832	2,192,586	2,384,545	2,384,545
7 State sources	3,037,439	74,670,118	76,247,588	78,230,995	80,395,161
8 Special Education	19,930,092	25,412,280	26,900,858	27,943,620	30,260,031
9 Federal sources	2,899,968	3,427,286	3,323,078	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	—	—	—
11 Total revenue	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856

PROPERTY TAXES

LINE 3

Property taxes account for 24% of the revenue in the general fund. There are several components of property taxes including voter-approved operating referendum, voter-approved capital projects levy, operating capital, and Long-Term Facilities Maintenance (LTFM). Taxpayers approved a 10-year operating referendum in November 2017 and a 10-year capital projects levy in November 2022. The district's capital projects levy is equal to 2.2% of the district's net tax capacity and generates approximately \$3.0 million for FY2025-26. The operating referendum is annually adjusted by an inflation factor provided by the Minnesota Department of Education; the operating referendum is equal to \$1,613 per pupil unit for 2025-26 and generates approximately \$14.6 million.

LONG TERM FACILITIES MAINTENANCE (LTFM) PROPERTY TAXES

LINE 4

This revenue is available to school districts to address the ongoing maintenance needs of district facilities. This program requires school boards to annually approve a 10-year LTFM plan.

INVESTMENT EARNINGS

LINE 5

Interest rates have been volatile the last few years but are expected to stabilize in the future.

OTHER

LINE 6

Other revenue includes donations, participation fees for extracurricular activities, ticket sales from activity events, concessions, and other miscellaneous sources.

STATE SOURCES

LINE 7

State sources (including Special Education) account for approximately 71% of total revenue. This aid is comprised of several components, each with its own formula to calculate the amount the district can expect to receive from the Minnesota Department of Education in a given fiscal year. The state general education aid is the single largest source of revenue for the school district; it is calculated by multiplying the district's pupil units by the general education formula allowance:

	2021-22	2022-23	2023-24	2024-25	2025-26
General Education Formula Allowance per Pupil Unit	\$ 6,728	\$ 6,863	\$ 7,138	\$ 7,281	\$ 7,481

SPECIAL EDUCATION**LINE 8**

This state aid is provided to Districts to partially fund the costs associated with providing required services to students with disabilities. White Bear Lake Area Schools serves approximately 1,773 students with disabilities.

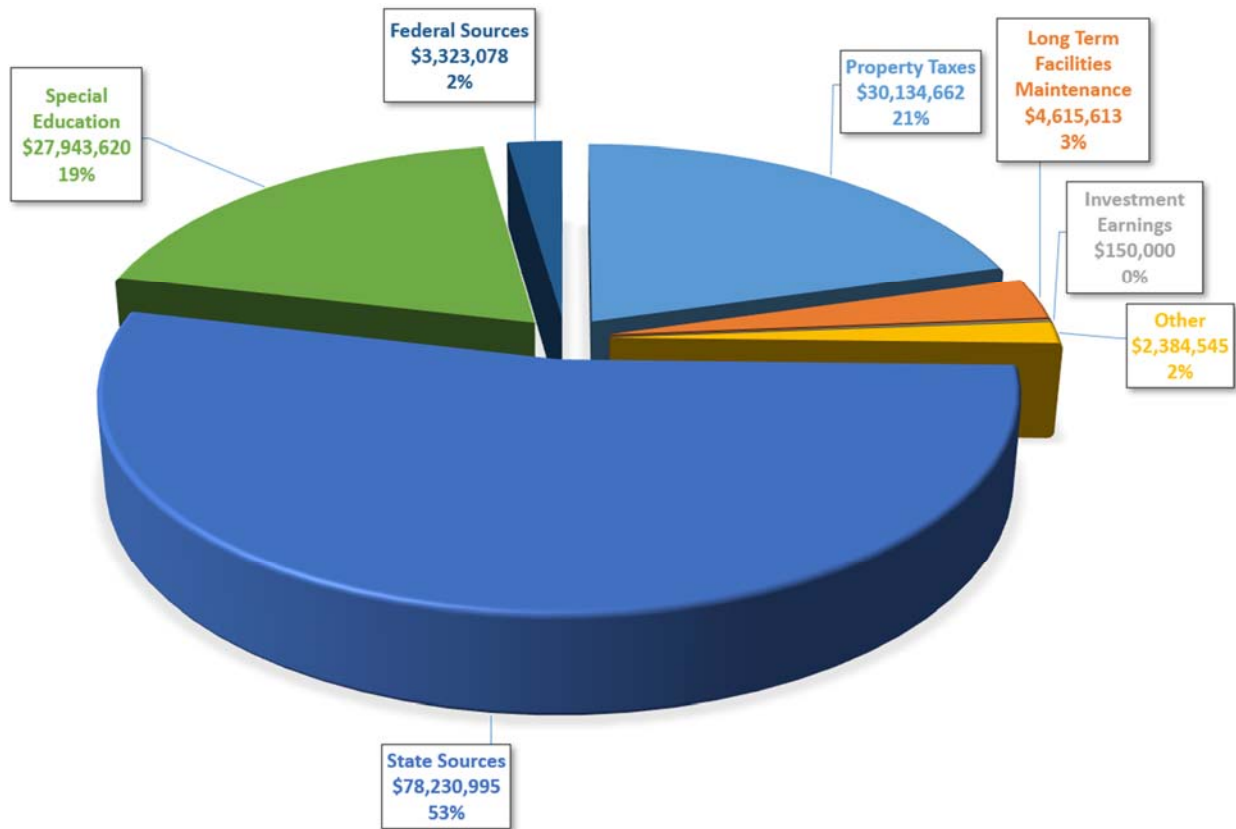
FEDERAL SOURCES**LINE 9**

The district receives several federal grants, both directly and through the State of Minnesota, the largest of which help to fund the district's Title I and Special Education programs.

FEDERAL COVID-19 RELIEF FUNDING**LINE 10**

This category was comprised of one-time relief afforded to school districts by the federal government to reduce the impact of the COVID-19 pandemic on school operations. White Bear Lake Area Schools is not anticipating any such revenue going forward.

GENERAL FUND REVENUE BY SOURCE



EXPENDITURES

The majority of general fund expenditures are salaries and benefits, which account for 80% of the budget. All district employment agreements expire on June 30, 2025 and appropriate increases have been incorporated into the 2025-26 preliminary budget.

The district records expenses in the following six sub-categories:

- **SALARIES** – Expenditures in this category include salary payments to board members, administrators, teachers, paraprofessionals, clerical support, maintenance employees, bus drivers or any individual who is deemed to be an employee of the school district.
- **EMPLOYEE BENEFITS** – Benefit expenditures include employer portions of payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.
- **PURCHASED SERVICES** – This category includes payments to individuals or organizations for professional services such as auditors, attorneys, contracted service providers, or consultants. This category also includes postage, communication services, utilities, travel and training costs, operating leases, tuition payments, chargebacks, and transportation contracts.
- **SUPPLIES AND MATERIALS** – This category includes supplies purchased for both instructional and non-instructional purposes. This category includes items such as classroom and office supplies, textbooks, standardized tests, media resources, and electronic replacements of instructional resources (such as applications for electronic devices).
- **CAPITAL EXPENDITURES** – Expenditures in this category would include the purchase of land, improvements made to buildings, vehicles, machinery, equipment, and all other assets that are used in operations that have lives extending beyond a single reporting period.
- **OTHER EXPENDITURES** – The Minnesota Department of Education provides for a miscellaneous category of expenditure for those items that do not fit within the other categories. Examples of this type of expenditure are dues, memberships, licenses, debt service, transfers, and other miscellaneous expenditures.

ADMINISTRATION

LINES 14-20

This includes all costs for general administration, instructional administration, and school site administration for the school district, including activities of the school board, superintendent, assistant superintendents, and building principals.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
14	Administration					
15	Salaries	3,454,253	3,624,475	3,500,106	3,605,112	3,713,264
16	Employee benefits	1,215,915	1,279,519	1,257,703	1,322,999	1,368,756
17	Purchased services	182,227	214,369	226,708	216,670	216,670
18	Supplies and materials	24,294	25,087	16,321	16,321	16,321
19	Other expenditures	73,234	68,830	61,184	61,184	61,184
20	Total administration	4,949,923	5,212,280	5,062,022	5,222,286	5,376,195

DISTRICT SUPPORT SERVICES**LINES 22-29**

This includes all district-level support services including business office, human resources, communications, and technology.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
22	District support services					
23	Salaries	1,525,341	1,633,538	1,629,371	1,736,651	1,859,550
24	Employee benefits	558,970	602,250	645,857	680,034	718,455
25	Purchased services	464,465	640,977	473,457	662,673	662,673
26	Supplies and materials	155,652	113,835	213,247	194,730	198,580
27	Capital expenditures	4,038	—	—	—	—
28	Other expenditures	8,536	(59,363)	25,543	25,543	25,543
29	Total district support services	2,717,002	2,931,238	2,987,475	3,299,631	3,464,801

ELEMENTARY AND SECONDARY REGULAR INSTRUCTION**LINES 31-40**

Regular instruction includes all activities dealing directly with the teaching of students, interaction between teachers and students in the classroom and co-curricular activities and athletics.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
31	Elementary and secondary regular					
32	instruction					
33	Salaries	36,980,820	37,228,407	38,772,355	40,472,429	41,878,000
34	Employee benefits	12,811,977	13,303,300	13,672,720	14,487,854	15,054,618
35	Purchased services	2,043,393	2,589,698	1,134,576	1,068,864	1,079,920
36	Supplies and materials	1,818,139	3,547,661	2,361,205	2,824,769	2,824,769
37	Capital expenditures	332,198	147,608	213,418	188,688	188,688
38	Other expenditures	465,596	521,201	249,889	249,889	249,889
39	Total elementary and secondary					
40	regular instruction	54,452,123	57,337,876	56,404,163	59,292,493	61,275,884

VOCATIONAL EDUCATION INSTRUCTION**LINES 42-50**

This includes courses which develop knowledge, skills, attitudes, and behavioral characteristics for students seeking career exploration and employability.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
42	Vocational education instruction					
43	Salaries	1,073,137	1,144,997	695,924	716,801	738,306
44	Employee benefits	382,302	266,170	223,957	237,716	246,047
45	Purchased services	234,208	310,868	242,796	251,143	263,647
46	Supplies and materials	44,910	45,098	43,000	46,210	46,210
47	Capital expenditures	6,970	14,380	—	—	—
48	Other expenditures	4,010	5,867	—	—	—
49	Total vocational education					
50	instruction	1,745,537	1,787,380	1,205,677	1,251,870	1,294,210

SPECIAL EDUCATION INSTRUCTION**LINES 52-59**

This includes activities providing learning experiences for any student with a disability who would benefit by educational programs differentiated from those provided for students in regular or vocational instruction.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
52	Special education instruction					
53	Salaries	18,828,452	20,065,787	21,370,583	22,011,704	22,692,056
54	Employee benefits	7,232,011	7,905,145	8,454,989	8,861,721	9,186,079
55	Purchased services	1,596,475	1,831,335	1,806,545	1,825,398	1,873,529
56	Supplies and materials	208,054	115,406	120,198	113,346	113,346
57	Capital expenditures	7,545	98,457	20,000	—	—
58	Other expenditures	98,128	101,885	30,553	30,553	30,553
59	Total special education instruction	27,970,665	30,118,015	31,802,868	32,842,722	33,895,563

INSTRUCTIONAL SUPPORT SERVICES**LINES 61-68**

This includes instructional support services for assisting teachers with the content and process of providing learning experiences for students. This includes curriculum and instruction support, media centers, instruction-related technology, and professional development.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
61	Instructional support services					
62	Salaries	5,644,536	5,991,057	5,969,349	5,789,559	5,931,346
63	Employee benefits	1,961,456	1,909,651	1,862,489	1,955,138	2,022,163
64	Purchased services	403,718	554,510	586,133	623,019	656,431
65	Supplies and materials	954,877	1,494,482	1,302,924	1,242,562	1,382,562
66	Capital expenditures	345,714	45,414	500,000	—	—
67	Other expenditures	55,606	61,734	8,593	8,593	8,593
68	Total instructional support services	9,365,907	10,056,848	10,229,488	9,618,871	10,001,095

PUPIL SUPPORT SERVICES**LINES 69-76**

This includes all services provided to students which do not qualify as instruction services, including school counselors, nursing/health services, and social workers.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
69	Pupil support services					
70	Salaries	3,734,652	4,091,995	4,502,387	4,599,732	4,705,380
71	Employee benefits	1,370,503	1,565,867	1,791,320	1,914,467	1,976,555
72	Purchased services	451,382	590,978	335,251	450,667	452,736
73	Supplies and materials	231,976	155,235	26,087	42,061	42,061
74	Capital expenditures	94,343	—	—	—	—
75	Other expenditures	140,520	22,563	—	—	—
76	Total pupil support services	6,023,376	6,426,638	6,655,045	7,006,927	7,176,732

TRANSPORTATION**LINES 78-85**

This includes all costs to transport students to and from school.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
78	Transportation					
79	Salaries	1,572,102	1,793,798	2,040,826	2,181,937	2,228,709
80	Employee benefits	533,812	591,264	664,530	708,074	726,368
81	Purchased services	6,298,333	6,497,625	6,336,444	7,422,138	7,869,541
82	Supplies and materials	471,624	424,355	469,572	469,572	469,572
83	Capital expenditures	463,545	273,313	510,000	378,000	250,000
84	Other expenditures	—	—	—	—	—
85	Total transportation	9,339,416	9,580,355	10,021,372	11,159,721	11,544,190

SITES AND BUILDINGS**LINES 87-94**

This includes all costs related to the maintenance of district buildings and grounds, including custodial costs as well as utilities such as electricity, water, sewer, trash, etc. This includes costs related to the district's Long Term Facilities Maintenance (LTFM) program.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
87	Sites and buildings including LTFM					
88	Salaries	3,586,016	4,217,204	4,268,912	4,303,597	4,431,457
89	Employee benefits	1,524,493	1,577,421	2,102,329	2,059,216	2,120,190
90	Purchased services	7,870,414	6,375,403	8,637,228	6,957,716	7,104,221
91	Supplies and materials	903,635	908,195	1,131,463	1,081,867	1,081,867
92	Capital expenditures	1,012,135	455,888	499,191	280,836	280,836
93	Other expenditures	37,361	16,085	29,185	32,230	32,230
94	Total sites and buildings	14,934,054	13,550,196	16,668,308	14,715,462	15,050,801

FISCAL AND OTHER FIXED COST PROGRAMS**LINES 96-97**

This includes costs related to the district's property and liability and workers' compensation insurance programs.

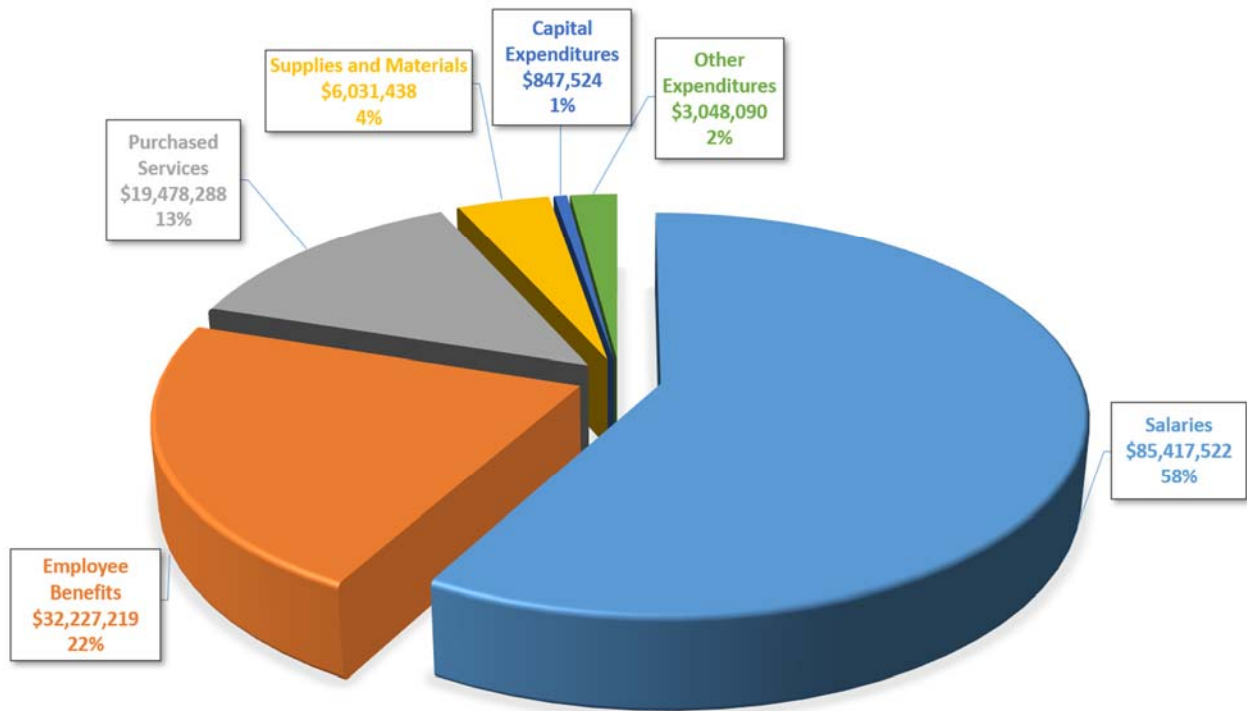
		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
96	Fiscal and other fixed cost programs					
97	Purchased services	600,003	681,258	772,261	935,037	1,075,293

DEBT SERVICE**LINES 99-102**

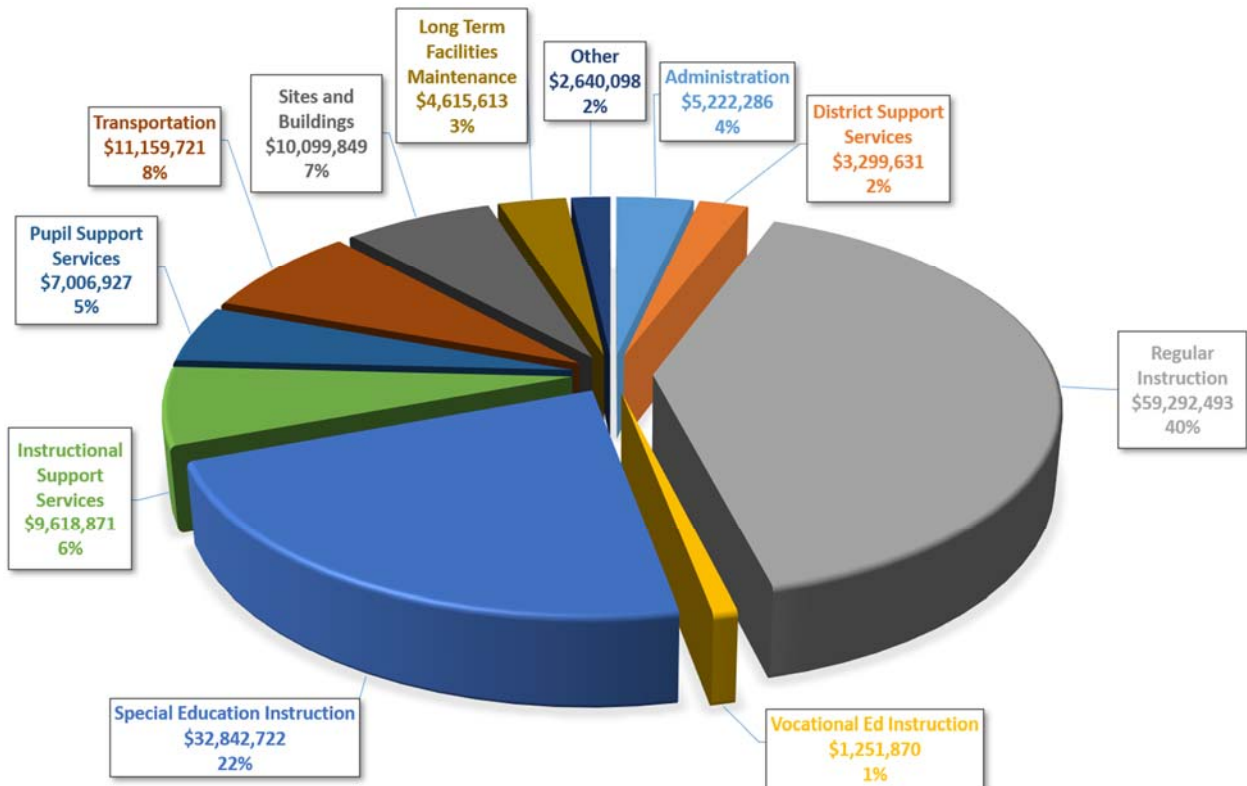
This includes costs related to the district's general fund portion of debt issued to finance building additions funded through lease levy revenue.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
99	Debt service					
100	Principal	817,244	1,427,516	1,516,548	1,574,711	1,770,482
101	Interest and fiscal charges	268,342	229,709	243,350	130,350	89,350
102	Total debt service	1,085,586	1,657,225	1,759,898	1,705,061	1,859,832

GENERAL FUND EXPENDITURE BY OBJECT



GENERAL FUND EXPENDITURE BY PROGRAM



FUND BALANCES

LINES 108-129

The district has several fund balance categories as required by state statute and Governmental Accounting Standards Board (GASB) Statement No. 54. The majority of General Fund activity is reported in the Unassigned Fund Balance. The School Board has adopted School Board Policy 714 – Fund Balances to ensure the financial stability of the district. Policy 714 requires a minimum Unassigned General Fund balance of 8%. The district is projecting an Unassigned General Fund Balance of 8.2% for 2025-26.

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
11 Total revenue	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856
104 Total expenditures	133,183,592	139,339,310	143,568,577	147,050,081	152,014,596
105					
106 Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
107					
108 Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
109 Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	(313,773)	(444,755)
110 Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	251,618	141,434
111 Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
112 Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	—	—
113 Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,352,161	(205,413)	67,581
114 Net Change in Fund Balances	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
115					
116 Fund balances					
117 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	15,269,916	15,002,348
118					
119 Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348	14,766,608
120					
121 Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
122 Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	1,779,001	1,334,246
123 Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	1,134,754	1,276,188
124 Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
125 Ending Fund Balance (Nonspendable)	44,626	681,732	—	—	—
126 Ending Fund Balance (Unassigned)	7,830,688	10,503,725	11,855,886	11,650,473	11,718,054
127 Ending Fund Balance Percentage *	6.2%	7.8%	8.6%	8.2%	7.9%

128

129 * Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses

NUTRITION SERVICES FUND

The Nutrition Services Fund is used to record financial activities of the district's food service program.

MISSION STATEMENT

The mission of the WBLAS Nutrition Services, an exceptional team vital to our district dedicated to the nutritional needs of our students, is to ensure nutritionally enticing meals in a safe and welcoming environment that acknowledges and values each student through a system distinguished by:

- A student driven menu
- Sustainable and locally sourced foods
- Innovative equipment and technology
- Knowledgeable staff; and
- Students with life-long healthy eating habits

NUTRITION SERVICES SUMMARY

Per state and federal guidelines, only costs directly associated with food preparation and service, application processing, meal accountability, kitchen and lunchroom custodial services, and lunchroom supervision may be charged to this fund.

In 2023, legislation was enacted to provide free meals for all students beginning with the 2023–24 school year, with the State of Minnesota reimbursing school districts for meals served. The projected deficit for the 2025–26 school year is largely the result of one-time expenditures to improve or replace kitchen equipment at various sites across the district. It also reflects a conservative budgeting approach given the limited historical data available under the new universal meals program and uncertainty related to proposed reductions in reimbursement rates.

District administration will continue to closely monitor the Nutrition Services Fund and make necessary adjustments to ensure a return to a balanced budget in future years.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
130	Nutritional Services Fund				
131	Revenues	5,310,011	7,143,964	7,161,931	7,212,413
132	Expenditures	6,140,663	6,404,127	7,861,926	8,043,813
133					
134	Excess (Deficiency) of Revenue over Expenditures	(830,652)	739,837	(699,995)	(831,400)
135	Ending Fund Balance	2,264,396	3,004,233	2,304,238	1,472,838
136	Ending Fund Balance (as % of expenditures)	36.9%	46.9%	29.3%	18.3%

COMMUNITY SERVICES FUND

Community Services programs offer opportunities for youth and adults throughout the district to connect and engage in lifelong learning.

MISSION STATEMENT

The mission of Community Services & Recreation, a dynamic department at the leading edge of community programming, is to connect and engage individuals and the community in lifelong learning and enrichment through a vital system distinguished by:

- Safe, nurturing environments and accessible spaces
- Inclusive, varied programs and experiences
- Participants, volunteers, and staff who reflect and embrace the diversity of our community
- Synergistic partnerships and meaningful relationships
- Dedicated, qualified, and supported staff and volunteers

COMMUNITY SERVICES SUMMARY

Community Services and Recreation offers a wide range of programs, including adult enrichment and recreation, Adult Basic Education, programming for adults with disabilities, senior programs, youth enrichment and development, youth recreation, driver education, middle school athletics, Early Childhood programs, Extended Day School Age Care, and facility reservation services for community members and organizations.

Like many similar programs across the state, Community Services was significantly impacted by the COVID-19 pandemic and continues to recover from the financial challenges it created. While the fund is currently operating at a deficit, the gap has been reduced by half. The department remains committed to aligning operations with available resources and is working toward restoring a positive fund balance in accordance with the district's fund balance policy.

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
137 Community Services Fund				
138 Revenues	7,335,528	7,892,686	8,392,081	8,457,476
139 Expenditures	8,175,477	8,042,191	8,300,697	8,342,070
140				
141 Excess (Deficiency) of Revenue over Expenditures	(839,949)	(149,505)	91,384	115,406
142 Ending Fund Balance	(172,541)	(322,046)	(230,662)	(115,256)
143 Ending Fund Balance (as % of expenditures)	-2.1%	-4.0%	-2.8%	-1.4%

DEBT SERVICE FUND

The Debt Service Fund is used to record the financial activity related to the school district's outstanding bonded indebtedness. The revenue in the Debt Service Fund reflects the required levies for ongoing debt service payments. Expenses are related to scheduled principal and interest payments on voter-approved bonded projects and associated costs.

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
144	Debt Service Fund				
145	Revenues	23,846,197	29,596,514	30,610,105	35,214,967
146	Expenditures	24,618,921	27,290,763	31,204,395	34,402,556
147					
148	Excess (Deficiency) of Revenue over Expenditures	(772,724)	2,305,751	(594,290)	812,411
149	Ending Fund Balance	4,202,277	6,508,028	5,913,738	6,726,149
150	Ending Fund Balance (as % of expenditures)	17.1%	23.8%	19.0%	19.6%

White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
Preliminary FY2025-26 & Projected 2026-27 Budgets

General Fund	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,904,497	30,134,662	30,650,428
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	4,615,613	4,615,613
5 Investment earnings	326,516	332,248	200,000	150,000	150,000
6 Other	3,037,439	4,259,832	2,192,586	2,384,545	2,384,545
7 State sources	67,971,854	74,670,118	76,247,588	78,230,995	80,395,161
8 Special Education	19,930,092	25,412,280	26,900,858	27,943,620	30,260,031
9 Federal sources	2,899,968	3,427,286	3,323,078	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	—	—	—
11 Revenues	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856
12					
13 Expenditures					
14					
15 Administration	4,949,923	5,212,280	5,062,022	5,222,286	5,376,195
16 District support services	2,717,002	2,931,238	2,987,475	3,299,631	3,464,801
17 Elementary and secondary regular instruction	54,452,123	57,337,876	56,404,163	59,292,493	61,275,884
18 Vocational education instruction	1,745,537	1,787,380	1,205,677	1,251,870	1,294,210
19 Special education instruction	27,970,665	30,118,015	31,802,868	32,842,722	33,895,563
20 Instructional support services	9,365,907	10,056,848	10,229,488	9,618,871	10,001,095
21 Pupil support services	6,023,376	6,426,638	6,655,045	7,006,927	7,176,732
22 Transportation	9,339,416	9,580,355	10,021,372	11,159,721	11,544,190
23 Sites and buildings	8,749,790	9,243,143	10,197,909	10,099,849	10,435,188
24 Long Term Facilities Maintenance	6,184,264	4,307,053	6,470,399	4,615,613	4,615,613
25 Fiscal and other fixed cost programs	600,003	681,258	772,261	935,037	1,075,293
26 Debt service					
27 Principal	817,244	1,427,516	1,516,548	1,574,711	1,770,482
28 Interest and fiscal charges	268,342	229,709	243,350	130,350	89,350
29					
30 Expenditures	133,183,592	139,339,310	143,568,577	147,050,081	152,014,596
31					
32 Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
33					
34 Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
35 Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	(313,773)	(444,755)
36 Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	251,618	141,434
37 Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
38 Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	—	—
39 Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,352,161	(205,413)	67,581
40 Net Change in Fund Balances	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
41					
42 Fund balances					
43 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	15,269,916	15,002,348
44					
45 Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348	14,766,608
46					
47 Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
48 Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	1,779,001	1,334,246
49 Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	1,134,754	1,276,188
50 Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
51 Ending Fund Balance (Nonspendable)	44,626	681,732	-	-	-
52 Ending Fund Balance (Unassigned)	7,830,688	10,503,725	11,855,886	11,650,473	11,718,054
53 Ending Fund Balance Percentage *	6.2%	7.8%	8.6%	8.2%	7.9%
54					

* Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses

White Bear Lake Area Schools

Nutritional Services, Community Services, and Debt Service Funds - Revenues and Expenditures Summary Preliminary FY2025-26 Budget

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
Nutritional Services Fund					
55	Revenues	5,310,011	7,143,964	7,161,931	7,212,413
56	Expenditures	6,140,663	6,404,127	7,861,926	8,043,813
57					
58	Excess (Deficiency) of Revenue over Expenditures	(830,652)	739,837	(699,995)	(831,400)
59	Ending Fund Balance	2,264,396	3,004,233	2,304,238	1,472,838
60	Ending Fund Balance (as % of expenditures)	36.9%	46.9%	29.3%	18.3%

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
Community Services Fund					
61	Revenues	7,335,528	7,892,686	8,392,081	8,457,476
62	Expenditures	8,175,477	8,042,191	8,300,697	8,342,070
63					
64	Excess (Deficiency) of Revenue over Expenditures	(839,949)	(149,505)	91,384	115,406
65	Ending Fund Balance	(172,541)	(322,046)	(230,662)	(115,256)
66	Ending Fund Balance (as % of expenditures)	-2.1%	-4.0%	-2.8%	-1.4%

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
Debt Service Fund					
67	Revenues	23,846,197	29,596,514	30,610,105	35,214,967
68	Expenditures	24,618,921	27,290,763	31,204,395	34,402,556
69					
70	Excess (Deficiency) of Revenue over Expenditures	(772,724)	2,305,751	(594,290)	812,411
71	Ending Fund Balance	4,202,277	6,508,028	5,913,738	6,726,149
72	Ending Fund Balance (as % of expenditures)	17.1%	23.8%	19.0%	19.6%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2022-23 - FY2026-27

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,904,497	30,134,662	30,650,428
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	4,615,613	4,615,613
5 Investment earnings	326,516	332,248	200,000	150,000	150,000
6 Other	67,971,854	4,259,832	2,192,586	2,384,545	2,384,545
7 State sources	3,037,439	74,670,118	76,247,588	78,230,995	80,395,161
8 Special Education	19,930,092	25,412,280	26,900,858	27,943,620	30,260,031
9 Federal sources	2,899,968	3,427,286	3,323,078	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	–	–	–
11 Total revenue	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856
12					
13 Expenditures					
14 Administration					
15 Salaries	3,454,253	3,624,475	3,500,106	3,605,112	3,713,264
16 Employee benefits	1,215,915	1,279,519	1,257,703	1,322,999	1,368,756
17 Purchased services	182,227	214,369	226,708	216,670	216,670
18 Supplies and materials	24,294	25,087	16,321	16,321	16,321
19 Other expenditures	73,234	68,830	61,184	61,184	61,184
20 Total administration	4,949,923	5,212,280	5,062,022	5,222,286	5,376,195
21					
22 District support services					
23 Salaries	1,525,341	1,633,538	1,629,371	1,736,651	1,859,550
24 Employee benefits	558,970	602,250	645,857	680,034	718,455
25 Purchased services	464,465	640,977	473,457	662,673	662,673
26 Supplies and materials	155,652	113,835	213,247	194,730	198,580
27 Capital expenditures	4,038	–	–	–	–
28 Other expenditures	8,536	(59,363)	25,543	25,543	25,543
29 Total district support services	2,717,002	2,931,238	2,987,475	3,299,631	3,464,801
30					
31 Elementary and secondary regular					
32 instruction					
33 Salaries	36,980,820	37,228,407	38,772,355	40,472,429	41,878,000
34 Employee benefits	12,811,977	13,303,300	13,672,720	14,487,854	15,054,618
35 Purchased services	2,043,393	2,589,698	1,134,576	1,068,864	1,079,920
36 Supplies and materials	1,818,139	3,547,661	2,361,205	2,824,769	2,824,769
37 Capital expenditures	332,198	147,608	213,418	188,688	188,688
38 Other expenditures	465,596	521,201	249,889	249,889	249,889
39 Total elementary and secondary					
40 regular instruction	54,452,123	57,337,876	56,404,163	59,292,493	61,275,884
41					
42 Vocational education instruction					
43 Salaries	1,073,137	1,144,997	695,924	716,801	738,306
44 Employee benefits	382,302	266,170	223,957	237,716	246,047
45 Purchased services	234,208	310,868	242,796	251,143	263,647
46 Supplies and materials	44,910	45,098	43,000	46,210	46,210
47 Capital expenditures	6,970	14,380	–	–	–
48 Other expenditures	4,010	5,867	–	–	–
49 Total vocational education					
50 instruction	1,745,537	1,787,380	1,205,677	1,251,870	1,294,210
51					
52 Special education instruction					
53 Salaries	18,828,452	20,065,787	21,370,583	22,011,704	22,692,056
54 Employee benefits	7,232,011	7,905,145	8,454,989	8,861,721	9,186,079
55 Purchased services	1,596,475	1,831,335	1,806,545	1,825,398	1,873,529
56 Supplies and materials	208,054	115,406	120,198	113,346	113,346
57 Capital expenditures	7,545	98,457	20,000	–	–
58 Other expenditures	98,128	101,885	30,553	30,553	30,553
59 Total special education instruction	27,970,665	30,118,015	31,802,868	32,842,722	33,895,563
60					
61 Instructional support services					
62 Salaries	5,644,536	5,991,057	5,969,349	5,789,559	5,931,346
63 Employee benefits	1,961,456	1,909,651	1,862,489	1,955,138	2,022,163
64 Purchased services	403,718	554,510	586,133	623,019	656,431
65 Supplies and materials	954,877	1,494,482	1,302,924	1,242,562	1,382,562
66 Capital expenditures	345,714	45,414	500,000	–	–
67 Other expenditures	55,606	61,734	8,593	8,593	8,593
68 Total instructional support services	9,365,907	10,056,848	10,229,488	9,618,871	10,001,095

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2022-23 - FY2026-27

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
69	Pupil support services					
70	Salaries	3,734,652	4,091,995	4,502,387	4,599,732	4,705,380
71	Employee benefits	1,370,503	1,565,867	1,791,320	1,914,467	1,976,555
72	Purchased services	451,382	590,978	335,251	450,667	452,736
73	Supplies and materials	231,976	155,235	26,087	42,061	42,061
74	Capital expenditures	94,343	—	—	—	—
75	Other expenditures	140,520	22,563	—	—	—
76	Total pupil support services	6,023,376	6,426,638	6,655,045	7,006,927	7,176,732
77						
78	Transportation					
79	Salaries	1,572,102	1,793,798	2,040,826	2,181,937	2,228,709
80	Employee benefits	533,812	591,264	664,530	708,074	726,368
81	Purchased services	6,298,333	6,497,625	6,336,444	7,422,138	7,869,541
82	Supplies and materials	471,624	424,355	469,572	469,572	469,572
83	Capital expenditures	463,545	273,313	510,000	378,000	250,000
84	Other expenditures	—	—	—	—	—
85	Total transportation	9,339,416	9,580,355	10,021,372	11,159,721	11,544,190
86						
87	Sites and buildings including LTFM					
88	Salaries	3,586,016	4,217,204	4,268,912	4,303,597	4,431,457
89	Employee benefits	1,524,493	1,577,421	2,102,329	2,059,216	2,120,190
90	Purchased services	7,870,414	6,375,403	8,637,228	6,957,716	7,104,221
91	Supplies and materials	903,635	908,195	1,131,463	1,081,867	1,081,867
92	Capital expenditures	1,012,135	455,888	499,191	280,836	280,836
93	Other expenditures	37,361	16,085	29,185	32,230	32,230
94	Total sites and buildings	14,934,054	13,550,196	16,668,308	14,715,462	15,050,801
95						
96	Fiscal and other fixed cost programs					
97	Purchased services	600,003	681,258	772,261	935,037	1,075,293
98						
99	Debt service					
100	Principal	817,244	1,427,516	1,516,548	1,574,711	1,770,482
101	Interest and fiscal charges	268,342	229,709	243,350	130,350	89,350
102	Total debt service	1,085,586	1,657,225	1,759,898	1,705,061	1,859,832
103						
104	Total expenditures	133,183,592	139,339,310	143,568,577	147,050,081	152,014,596
105						
106	Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
107						
108	Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
109	Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	(313,773)	(444,755)
110	Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	251,618	141,434
111	Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
112	Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	—	—
113	Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,352,161	(205,413)	67,581
114	Net Change in Fund Balances	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
115						
116	Fund balances					
117	Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	15,269,916	15,002,348
118						
119	Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348	14,766,608
120						
121	Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
122	Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	1,779,001	1,334,246
123	Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	1,134,754	1,276,188
124	Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
125	Ending Fund Balance (Nonspendable)	44,626	681,732	—	—	—
126	Ending Fund Balance (Unassigned)	7,830,688	10,503,725	11,855,886	11,650,473	11,718,054
127	Ending Fund Balance Percentage *	6.2%	7.8%	8.6%	8.2%	7.9%

129 * Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses

AGENDA ITEM: **Action on Workers Compensation Agreement for 2025-26**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

Last year, the administration requested that our insurance broker, Gallagher, put the District's workers compensation insurance program out for quotes for the 2024-25 school year. The winner of that bidding process was Risk Administration Services, Inc. (RAS), the vendor who has managed the district's program since 2014. For the 2025-2026 school year, we asked Gallagher to negotiate rates directly with RAS. Our goals for this renewal included maintaining program stability and carrier partnership, while also leveraging our relationship with RAS to secure a competitive renewal rate.

Following these negotiations, RAS provided a renewal proposal for our workers' compensation insurance for the policy period of July 1, 2025, to July 1, 2026. The proposed premium for the 2025-2026 term is \$561,375, an increase of 9.7% over the current premium.

Please see the attached documents for an executive summary of the 2025-2026 renewal from Gallagher, which includes a more detailed breakdown of the program costs and market conditions.

RECOMMENDED ACTION:

Move to accept the renewal quote of \$561,375 from Risk Administration Services for workers' compensation insurance, effective July 1, 2025, through June 30, 2026.

2024-25 Workers Compensation Insurance

Year	Premium	% Change	Experience Mod Rate (EMR)
2016-17	\$702,760	1.55%	
2017-18	\$612,908	-12.8%	1.09
2018-19	\$573,885	- 6.4%	1.11
2019-20	\$597,003	4.0%	1.10
2020-21	\$595,828	- 0.05%	1.10
2021-22	\$443,658	- 25.5%	.97
2022-23	\$406,859	-8.5%	.79
2023-24	\$429,255	5.5%	.82
2024-25	\$511,590	14%	1.23
2025-26	\$561,375	9.7%	1.25

Broker: Gallagher

Program Administrators: RAS

Insurance Carrier: Dakota Truck Underwriters

Factors that impact rates:

- Payroll expenses
- Rate per \$100 of Payroll
- Experience Mod Factor
- Loss History and Market Adjustments

Experience Mod Rate (EMR) - a comparison of past claims record to the average claims record of other similar organizations.

- 22-23 was an outlier claims year, impact realized in 24-25
- State formula calculator adjusted in 24-25.

AGENDA ITEM: **Action on Property and Liability Insurance for 2025-26**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

The District is a member of the Minnesota Insurance Scholastic Trust (MIST), a property and casualty insurance cooperative for Minnesota schools that utilizes a risk-sharing and cooperative purchasing structure. Historically, the MIST pool has outperformed the general insurance market, providing value to its members.

The broad insurance market challenges influencing renewal pricing include significant 2024 U.S. weather/climate disasters, increasing litigation costs for public institutions, and persistent inflation. District-specific factors impacting our 2025-2026 premium include additional square footage and a strategic increase in our cyber liability coverage by \$1 million, bringing our total cyber liability coverage to \$3 million.

The proposed renewal premium for the 2025-2026 term, effective July 1, 2025, through June 30, 2026, is \$935,037. This represents an increase of 24.3% compared to the current premium.

Please see the attached documents for an executive summary of the 2025-2026 renewal as well as a breakdown of the costs of the program.

RECOMMENDED ACTION:

Move to approve the property and casualty insurance package renewal with the Minnesota Insurance Scholastic Trust (MIST) in the amount of \$935,037 effective July 1, 2025, through June 30, 2026.

FY2024-25 Property & Liability Insurance

Year	Notes	Premium	% change
2016-17	MIST	\$315,286	(1.59%)
2017-18	MIST	\$282,176	(10.41)
2018-19	MIST	\$289,140	2.47%
2019-20	MIST	\$326,520	12.93%
2020-21	MIST	\$489,541	49.9%
2021-22	additional property	\$504,598	3.1
2022-23	MIST, Cyber up 41%	\$527,978	4.6%
2023-24	Valuation +44%	\$671,497	27.2%
2024-2025	MIST	\$752,114	12.4%
2025-2026	MIST, additional SF and Cyber coverage	\$935,037	24.3%

- White Bear Lake Area Schools is a members of the **Minnesota Insurance Scholastic Trust (MIST)**, an insurance cooperative for Minnesota schools.

Providers:

- Liability - Lloyds of London
- Excess Property - Travelers
- Equipment Breakdown - Liberty Mutual Fire
- Pollution - Ironshore Specialty
- Cyber Liability - Lloyds of London
 - \$1M increase in coverage - total of \$3M

AGENDA ITEM: **Policy 702, Accounting**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

School Board Policy 702, Accounting, was reviewed by the School Board Policy Committee and Cabinet, had a first reading and is being recommended for a second reading. The changes recommended to this policy are in sections I, IV, and V, and the legal and cross references.

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

RECOMMENDED ACTION:

Approve School Board Policy 702, Accounting, as recommended by the School Board Policy Committee and Cabinet.

Adopted: April 28, 1997
Revised: August 25, 2003
Revised: November 8, 2007
Revised: December 10, 2012
Revised: June 13, 2022

White Bear Lake Area
School District #624 Policy 702
Revised: December 12, 2016
Revised: _____

702 ACCOUNTING

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education, and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minnesota Statutes, section ~~Stat. §~~ 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes, section ~~Stat. §~~ 123B.79, as amended, or other applicable statute.

V. REPORTING

The School Board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes, section ~~Stat. §~~ 123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts ~~School District Powers~~)

Minn. Stat. § 123B.09 (~~School Boards~~ of Independent School Districts ~~Powers~~)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts ~~Duties of School Board Clerk~~)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues;
Borrowing for Current Operating Costs; Capital Expenditure
Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: WBLASB Policy 703 (Annual Audit)
~~MSBA Service Manual, Chapter 7, Education Funding~~

AGENDA ITEM: **Policy 720, Vending Machines**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

School Board Policy 720, Vending Machines, was reviewed by the School Board Policy Committee and Cabinet, had a first reading and is being recommended for a second reading. The changes recommended to this policy are in sections III, IV, and V, and the legal and references.

The purpose of this policy is to establish procedures to govern vending machines installed in school facilities in the school district.

RECOMMENDED ACTION:

Approve School Board Policy 720, Vending Machines, as recommended by the School Board Policy Committee and Cabinet.

Adopted: August 27, 2001
Revised: March 9, 2009
Revised: December 10, 2018
Revised: April 11, 2022

White Bear Lake Area
School District #624 Policy 720
Revised: _____

720 VENDING MACHINES

I. PURPOSE

The purpose of this policy is to establish procedures to govern vending machines installed in school facilities in the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to contract for, supervise, maintain and account for the proceeds from vending machines located in school facilities in a manner that is fair, that maximizes the revenues from those machines, that allows those revenues to be included in the budget of the facility in which they are generated, and that establishes controls to avoid fraud, theft or the appearance of impropriety.

III. AUTHORIZATION

Automatic vending machines for the dispensing of food, beverages or other approved items are authorized in any school facility in the school district provided that all contracts for such vending machines must be approved by the ~~s~~Superintendent or School Board as required by Minnesota Statutes, section ~~Stat. §~~ 123B.52.

IV. SUPERVISION, APPROVAL, LOCATION

- A. All vending machines shall be under the supervision of the school principal or other person in charge of the location in which the machine is located. That administrator shall be responsible to supervise the machine in compliance with this policy and any applicable laws.
- B. The items to be dispensed from a vending machine located in a school facility shall be approved by the principal or other person in charge. All food, beverages or other items approved shall be appropriate to the school setting. Machines dispensing cigarettes or tobacco products are not authorized under any circumstances. In the event a written complaint is filed with the ~~s~~Superintendent regarding the approval or disapproval of any item, the School Board, after proper review, shall make the final determination.

- C. Vending machines may be approved that will dispense items only during certain hours, through the use of timers or otherwise. Vending machines should not be operated in competition with the school cafeteria or food service. The machine supervisor (as designated above) may regulate the hours of operation of any machine.
- D. Vending machines shall be located to meet any applicable building, fire or life/safety codes and to provide convenience of operation, accessibility and ease of maintenance. The principal or other person in charge of the facility shall review the location of each machine with appropriate maintenance and food service staff.

V. CONTRACT APPROVAL

- A. All contracts for the purchase or rental of vending machines shall be considered by the ~~s~~Superintendent on a district-wide basis.
- B. The contracting process shall be conducted in compliance with the Minnesota Statutes, section ~~Stat. §~~ 123B.52. A copy of this policy shall be included in any specifications or request for proposals or quotations. A record shall be kept of all bids or quotations received with the names, amounts, and successful bidder indicated. All bids and quotations shall be kept on file as a public record for a period of at least one year after their receipt.
- C. Any bid or quotation must specify all commissions to be paid from the machine and any other non-commission amounts to be paid as a result of the award of the contract. The non-commission amounts include, but are not limited to, cash payments, in-kind payments, equipment donations, scholarship contributions, bonus payments, or other payments or contributions of any kind or nature. The non-commission amounts shall be reduced to a cash equivalency and shall be specified on the bid or quotation as an additional amount to be paid for the award of the contract.
- D. If a contract contains a provision allowing exclusivity, such as all machines in the building carrying only a certain manufacturer's brand of beverage, that provision must be reviewed by the administration prior to requesting bids or quotations to ensure that it does not conflict with other contracts of the school district.
- E. All contracts for vending machines must be approved by the School Board, Superintendent, or Assistant Superintendent for Finance and Operations, pursuant to Minnesota Statutes, section 123B.52, subdivision 2. Any contract not made in compliance with this policy shall be void.

Any district employee signing an unauthorized contract may be subject to personal liability thereon and may be disciplined for said action.

- F. All vending machines are to be installed at the expense of the facility in which it is located. All financial responsibility for the maintenance and repair of machines shall remain with the individual facility in which located to the extent not addressed in the contract.
- G. No teacher, administrator, school district employee or School Board member shall be interested, directly or indirectly, in a vending machine contract with the school district or personally benefit financially therefrom.

VI. ACCOUNTING

- A. Proceeds from vending machine sales and contracts shall be under the control of the School Board, shall be accounted for in one of the regular school district funds, and must be accounted for and reported in compliance with UFARS.
- B. An amount equal to the amount of the proceeds from the machines in each facility shall be included in the budget of the facility in which the proceeds are generated. That amount may be expended in accordance with established expenditure procedures.
- C. Pursuant to the vending machine contract or otherwise, proper auditing and inventory control procedures shall be established to ensure that commissions are being correctly calculated and paid. District-wide periodic reviews shall be conducted with the vending company.

Legal References: Minn. Stat. § 123B.20 (Dealing in School Supplies)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 471.345 (Uniform Municipal Contracting Law
~~Contracts~~)
Minn. Stat. § 471.87 (Public Officers, Interest in Contract; Penalty
~~Conflict of Interest~~)

Cross References: WBLASB Policy 210 (Conflict of Interest--School Board Members)
WBLASB Policy 702 (Accounting)

AGENDA ITEM: **Policy 729, Minnesota Post-Issuance Debt Compliance**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

School Board Policy 729, Minnesota Post-Issuance Debt Compliance, was reviewed by the School Board Policy Committee and Cabinet, had a first reading and is being recommended for a second reading. The changes to this policy are in sections III, IV, and V.

The purpose of this policy is to ensure that all obligations will be in compliance with all applicable federal regulations.

RECOMMENDED ACTION:

Approve School Board Policy 729, Minnesota Post-Issuance Debt Compliance, as recommended by the School Board Policy Committee and Cabinet.

Adopted: July 9, 2012
Revised: July 12, 2021
Revised: _____

White Bear Lake Area
School District #624 Policy 729

729 MINNESOTA POST-ISSUANCE DEBT COMPLIANCE

I. PURPOSE

The School Board (the “Board”) of Independent School District No. 624 (White Bear Lake Area Schools), Minnesota (the “District”) has chosen, by policy, to take steps to help ensure that all obligations will be in compliance with all applicable federal regulations. This policy may be amended, as necessary, in the future.

II. BACKGROUND

A. IRS Background

The Internal Revenue Service (IRS) is responsible for enforcing compliance with the Internal Revenue Code (the “Code”) and regulations promulgated thereunder (“Treasury Regulations”) governing certain obligations (for example: tax-exempt obligations, Build America Bonds, Recovery Zone Development Bonds and various “Tax Credit” Bonds). The IRS encourages issuers and beneficiaries of these obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

B. SEC Background

The Securities and Exchange Commission (SEC) is responsible for enforcing compliance with the SEC Rule 15c2-12 (the “Rule”). Governments or governmental entities issuing obligations generally have a requirement to meet specific continuing disclosure standards set forth in continuing disclosure agreements (“CDA”). Unless the issuer, obligated person, or a specific obligation is exempt from compliance with CDAs, these agreements are entered into at the time of obligation issuance to enable underwriter(s) to comply with the Rule. The Rule sets forth certain obligations of (i) underwriters to receive, review and disseminate official statements prepared by issuers of most primary offerings of municipal securities, (ii) underwriters to obtain CDAs from issuers and other obligated persons to provide material event disclosure and annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosure in order to make recommendations of municipal securities transactions in the secondary market. The SEC encourages issuers and beneficiaries to adopt and implement a post-issuance debt compliance policy and procedures to

safeguard against Rule violations.

When obligations are issued, the CDA commits the issuer or obligated person to provide certain annual financial information and material event notices to the public. Issuers and other obligated persons may also choose to provide periodic, voluntary financial information and filings to investors in addition to fulfilling the specific responsibilities delineated in their CDA. It is important to note that issuers and other obligated persons should not give any one investor certain information that is not readily available to all market participants by disseminating information to the marketplace, at large. Issuers and other obligated persons should be aware that any disclosure activities determined to be “communicating to the market” can be subject to regulatory scrutiny.

III. POST-ISSUANCE DEBT COMPLIANCE POLICY OBJECTIVE

The District desires to monitor these obligations to ensure compliance with the IRS Code and Treasury Regulations and the SEC Rule. To help ensure compliance, the District has developed the following policy (the “Post-Issuance Debt Compliance Policy”). The Post-Issuance Debt Compliance Policy shall apply to the obligations mentioned above, including bonds, notes, loans, lease purchase contracts, lines of credit, commercial paper, or any other form of debt that is subject to compliance.

IV. POST-ISSUANCE DEBT COMPLIANCE RESPONSIBILITY

- A. The Superintendent or designee is designated as the District’s agent who is responsible for post-issuance compliance of these obligations.
- B. The Superintendent or designee shall assemble all relevant documentation, records, and activities required to ensure post-issuance debt compliance as further detailed in corresponding procedures (the “Post-Issuance Debt Compliance Procedures”). At a minimum, the Post-Issuance Debt Compliance Procedures for each qualifying obligation will address the following:
 - 1. General post-issuance compliance
 - 2. General Recordkeeping
 - 3. Arbitrage yield restriction and rebate recordkeeping
 - 4. Expenditure and asset documentation to be assembled and retained
 - 5. Miscellaneous documentation to be assembled and retained

6. Additional undertakings and activities that support sections 1 through 5 above
 7. Continuing disclosure obligations
 8. Compliance with future requirements
- C. The sSuperintendent or designee shall apply the Post-Issuance Debt Compliance Procedures to each qualifying obligation and maintain a record of the results. Further, the sSuperintendent or designee will ensure that the Post-Issuance Debt Compliance pPolicy and procedures are updated on a regular and as needed basis.
 - D. Individuals responsible for assisting the sSuperintendent or designee in maintaining records needed to ensure post-issuance debt compliance are authorized to expend funds as needed to attend training or secure use of other educational resources for ensuring compliance such as consulting, publications, and compliance assistance.
 - E. Most of the provisions of this Post-Issuance Debt Compliance pPolicy are not applicable to taxable governmental obligations unless there is a reasonable possibility that the District may refund their taxable governmental obligation, in whole or in part, with the proceeds of a tax-exempt governmental obligation. If this refunding possibility exists, then the District shall treat the taxable governmental obligation as if such issue were an issue of tax-exempt governmental obligations and comply with the requirements of this Post-Issuance Debt Compliance pPolicy.

V. PRIVATE ACTIVITY BONDS

- A. The District may issue tax-exempt obligations that are “private activity” bonds because either (1) the bonds finance a facility that is owned by the District but used by one or more qualified 501(c)(3) organizations, or (2) the bonds are so-called “conduit bonds”, where the proceeds are loaned to a qualified 501(c)(3) organization or another private entity that finances activities eligible for tax-exempt financing under federal law (such as certain manufacturing projects and certain affordable housing projects). Prior to the issuance of either of these types of bonds, the sSuperintendent or designee shall take steps necessary to ensure
- B. that such obligations will remain in compliance with the requirements of this Post-Issuance Debt Compliance pPolicy.
- C. In a case where compliance activities are reasonably within the control of a private party (i.e., a 501(c)(3) organization or conduit borrower), the sSuperintendent or designee may determine that all or some portion of compliance responsibilities described in this Post-Issuance Debt

Compliance pPolicy shall be assigned to the relevant party. In the case of conduit bonds, the conduit borrower will be assigned all compliance responsibilities other than those required to be undertaken by the District under federal law. In a case where the sSuperintendent or designee is concerned about the compliance ability of a private party, the sSuperintendent or designee may require that a trustee or other independent third party be retained to assist with record keeping for the obligation and/or that the trustee or such third party be responsible for all or some portion of the compliance responsibilities.

- D. The sSuperintendent or designee is additionally authorized to seek the advice, as necessary, of bond counsel and/or its financial advisor to ensure the District is in compliance with this Post-Issuance Debt Compliance pPolicy.

AGENDA ITEM: **Policy 732, Credit Card Usage**

MEETING DATE: **June 9, 2025**

SUGGESTED DISPOSITION: **Operational Item**

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

BACKGROUND:

School Board Policy 732, Credit Card Usage, was reviewed by the School Board Policy Committee and Cabinet, had a first reading and is being recommended for a second reading. The changes recommended to this policy are in section III.

The purpose of this policy is to control the use of credit cards and to ensure the proper usage of credit cards.

RECOMMENDED ACTION:

Approve School Board Policy 732, Credit Card Usage, as recommended by the School Board Policy Committee and Cabinet.

732 CREDIT CARD USAGE

I. PURPOSE

The purpose of this policy is to control the use of credit cards and to ensure the proper usage of credit cards.

II. GENERAL STATEMENT

Credit card usage shall be consistent with state law and follow recommendations made by the district's auditors and the Minnesota Office of the State Auditor.

III. CREDIT CARD USAGE

- A. The School Board shall authorize the **s**Superintendent or designee to identify the employees who are authorized to make purchases on behalf of the district. Credit cards shall only be used by those employees authorized to make purchases.
- B. Purchases made with a credit card must be consistent with state law and guidance from the Minnesota Office of the State Auditor.
- C. The authority to use credit cards does not authorize the creation of a new form of debt for the district; credit cards are to be considered another form of authorized payment. Credit card balances shall be paid off on a monthly basis by the employees authorized to use the cards.
- D. Purchases shall be limited to purchases that are made in the regular course of business and for business travel expenses incurred by authorized credit card users. Travel expenses shall include meals, lodging, conference registration, transportation, and parking.
- E. Credit card charges shall be limited to \$25,000 per transaction. Any authorized employee who desires to use a credit card to make a purchase greater than this amount must seek prior approval from the **s**Superintendent of the district's chief financial officer.
- F. All receipts and other supporting documents must be submitted to the district's finance office in a timely manner for review and approval. Itemized receipts are required for substantiation of credit card usage. If the school district does not authorize a credit card purchase, the employee who made the purchase will be personally liable for the amount of purchase.

- G. Given that listing only the credit card company on a claims list would merely identify the method of payment, a claims list must identify the vendors providing the goods or services. Invoices and receipts must be retained and submitted to support the items charged in the bill from the credit card company.
- H. The purchase of non-business related and/or personal items and services is prohibited. Credit cards shall not be used for cash advances. The purchase of alcoholic beverages and tobacco is prohibited.
- I. If a credit card is lost or stolen, the authorized user shall notify the district's finance office immediately.
- J. The district shall not issue debit cards because debit cards allow funds to be immediately withdrawn from the district's financial account, provide fewer protections than credit cards, and circumvent statutory claims approval safeguards.
- K. All authorized users are required to provide a signed, written acknowledgement of the district's credit card policy prior to the use of a district issued credit card.

Cross Reference: *Minnesota Office of the State Auditor Statement of Position on Credit Card Use and Policies, February 2014.*