SCHOOL BOARD MEETING
Minnetonka I.S.D. #276
5621 County Road 101
Minnetonka, Minnesota
www.minnetonkaschools.org

June 3, 2021

The mission of the Minnetonka School District, a community that transcends traditional definitions of excellence and where dreams set sail, is to ensure all students envision and pursue their highest aspirations while serving the greater good, through teaching and learning which

- *Value and nurture each individual,*
- *Inspire in everyone a passion to excel with confidence and hope, and*
- *Instill expectations that stimulate extraordinary achievement in the classroom and in life.*

(All times are approximate)

6:45		Recognitions: The US Presidential Scholar Semifinalists; the MBDA State Honor Band Qualifiers; the Supermileage Challenge State Runners Up; and the Destination Imagination Global Competition Qualifiers
7:00	I.	Call to Order
	II.	Pledge to the Flag
	III.	Adoption of the Agenda
7:05	IV.	School Report: Minnewashta
7:30	V.	Community Comments Community Comments is an opportunity for the public to address the School Board on an item included in this agenda in accordance with the guidelines printed at the end of this agenda.
7:35	VI.	Approval of Waivers of Physical Education Requirements
7:40	VII.	Acceptance of MHS Class of 2021 Graduates
7:50	VIII.	Q-Comp Annual Report
8:05	IX.	Approval of Sale of 2021D Bonds
8:15	X.	Approval of Sale of 2021E Bonds
8:25	XI.	Approval of Sale of 2021F Bonds
8:35	XII.	Adoption of FY22 Budget

9:10	XIII.	Tour de Tonka Update
9:20	XIV.	Approval of Policy #440: Handbook for Community Education and/or Aquatics Personnel
9:30	XV.	CONSENT AGENDA a. Minutes of May 6 Regular Meeting b. Study Session Summary of May 20, 2021 c. Payment of Bills d. Recommended Personnel Items e. Gifts and Donations f. Electronic Fund Transfers g. Approval of Addendum to District Flex Plan h. Approval of FY21 Transportation Reimbursement to Qualified Non-Public Schools
9:35	XVI.	Board Reports
9:40	XVII.	Superintendent's Report
9:45	XVIII.	Announcements
9:50	XIX.	Adjournment

GUIDELINES FOR *COMMUNITY COMMENTS*

Welcome to the Minnetonka Schools Board Meeting! In the interest of open communications, the Minnetonka School District wishes to provide an opportunity for the public to address the School Board. That opportunity is provided at every regular School Board meeting during *Community Comments.*

1. Anyone indicating a desire to speak <u>to an item included in this agenda</u>—except for information that personally identifies or violates the privacy rights of employees or students—during *Community Comments* will be acknowledged by the Board Chair. When called upon to speak, please state your name, address and topic. All remarks shall be addressed to the Board as a whole, not to any specific member(s) or to any person who is not a member of the Board.
2. If there are a number of individuals present to speak on the same topic, please designate a spokesperson that can summarize the issue.
3. Please limit your comments to three minutes. Longer time may be granted at the discretion of the Board Chair. If you have written comments, the Board would like to have a copy, which will help them better understand, investigate and respond to your concern.
4. During *Community Comments* the Board and administration listen to comments. Board members or the Superintendent may ask questions of you in order to gain a thorough understanding of your concern, suggestion or request. If there is any follow-up to your comment or suggestion, you will be contacted by a member of the Board or administration.
5. Please be aware that disrespectful comments or comments of a personal nature, directed at an individual either by name or inference, will not be allowed. Personnel concerns should be directed first to a principal, then to the Executive Director of Human Resources, then to the Superintendent and finally in writing to the Board.

School Board meetings are rebroadcast via a local cable provider.
Please visit the "District/Leadership/School Board" page on our website for a current schedule.

REPORT

School Board
Minnetonka I.S.D. #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item IV.

Title: School Report: Minnewashta **Date: June 3, 2021**

EXECUTIVE SUMMARY

The 2020-2021 school year has been unique, in that it was done entirely during a pandemic. Nearly every aspect of how schools function and support student learning was impacted, and the impact evolved as the pandemic also evolved. Through this school report, Minnewashta staff will share highlights on the areas of staffing, professional development, empathy and belonging, safety, leveraging of technology, and student learning during this most unique school year.

Submitted by: ______________________________

Dennis Peterson, Superintendent

ACTION

School Board
Minnetonka I.S.D. #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item VI.

Title: Approval of Waivers of the Physical Education Requirement **Date: June 3, 2021**

OVERVIEW:

In December of 2007 the School Board approved a Physical Education Waiver provided students met certain requirements. Mr. Jeffrey Erickson, Principal at Minnetonka High School, certifies that the students listed on the attached document have met the requirements in order to be granted a waiver.

ATTACHMENTS:

Certification Letter from Principal Erickson
List of Students to be Granted a Waiver

RECOMMENDATION/FUTURE DIRECTON:

It is recommended that the School Board approve the Physical Education Waiver for the attached list of students.

Submitted by: Jeffrey A Erickson
Jeff Erickson, MHS Principal

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

Minnetonka High School
Minnetonka Public Schools
18301 Highway 7
Minnetonka, MN 55345

(952) 401-5700
(952) 401-5709 fax

May 28, 2021

Request for Physical Education Waiver

Dr. Peterson,

I am requesting a waiver for physical education activity for the following students based on the policy implemented. All of these seniors created an activity plan, logged their activities and secured parent signatures or coaches' verification before presenting them to me for final approval.

In each case, the student expressed thanks to the Board for the flexibility this plan afforded them. I believe the focus of the plan, to guarantee at least 85 hours of physical activity without being confined to a traditional classroom setting, was met by each participant. The strength of the plan is in its ability to differentiate; each participant was able to pursue activities that were meaningful to them.

On behalf of these students and their parents I wish to thank the Board for their flexibility and insight that allowed these scholars the ability to reach all of their academic goals while still fulfilling the physical education requirements.

Respectfully,

Jeff Erickson, Principal
Minnetonka High School

Physical Education Student Waiver 2021

Madison	Alexander
Seamus	Barry
Eliza	Bemm
Lauren	Benoit
Isaac	Berlin
Max	Buendorf
Lucca	Carlson
Harrison	Carney
Hariharan	Chidambaram
Anna	Cherian
Sam	Cote
Ellie	Cullen
Berit	Cummings
Sidney	Dickenson
Sydnie	Di Giacomo
Jamie	Dowds
Jacob	Durenberger
Kareem	Eldahshoury
Maggie	Elsbernd
Vincent	Farina
Ilse	Fredrickson
Michael	Ginzburg
Skyler	Gustavson
Elena	Henriksen
Samantha	Henry
Eli	Hooker Reese
Ian	Johnson
Emily	Jurgens
Hayden	Kelly
Frances	Kottke
Elsa	Krantz
Justin	Lee

Solveig	Lee
Zach	Levy
Katherine	Lew
Emil	Liden
Grace	Liu
Hayden	Loper
Andrea	Lopezmalo
Tessa	Lundheim
Anna	Maples
Lenora	McFall
Frances	Murphy
Owen	Murphy
Lindsey	Muench
Shannon	O'Meara
Rohon	Parnerkar
Cael	Pfeffer
Anika	Powers
Maryn	Reader
Isaac	Reeder
Ellianne	Retzlaff
Grace	Roemig
Ethan	Sandum
Mya	Sato
Jack	Schuster
Andrew	Seo
Nick	Shafer
Victoria	Sigfrid
Maya	Silver
Avery	Simpson
Caroline	Simermeyer
Gabriel	Smerillo
Olivia	Smith

Emily	Stoebe
Leyden	Streed
Zach	Sullivan
Annika	Tamte
Ben	Tang
Ayden	Tiede
Paul	Towley
Nolan	Trinh
Lydia	Turnquist
Robert	Wang
Jessica	Weinberg
Lisa	Wipf
Paige	Wipson
Ming Ying	Yeoh

APPROVAL

School Board
Minnetonka I.S.D. # 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item VII.

Title: Acceptance of MHS Class of 2021 Graduates **Date: June 3, 2021**

OVERVIEW

The School Board gives final authorization to all students who have completed the District's requirement for graduation. The list is attached.

RECOMMENDATION/FUTURE DIRECTION:

Approve all names submitted by Jeffrey Erickson, Principal of Minnetonka High School.

Submitted By: Dennis L. Peterson
Dennis Peterson, Superintendent

CLASS OF 2021

Student First Name	Student Last Name
NESREEN	ABDALLA
AHLAAM	ABDULWALI
CONOR	ABRAHAMSON
SAMUEL	ACKERSON
ESRA	ADEN
CELINA	AESHLIMAN
ELLA	ALBRECHT
MADISON	ALEXANDER
EVERETT	AMSTUTZ
SYDNEY	ANAYA-MULLEN
BLAKE	ANDERSON
CARINA	ANDERSON
CHRISTINA	ANDERSON
EZRA	ANDERSON
FLETCHER	ANDERSON
JONATHON	ANDERSON
LUCAS	ANDERSON
PATRICK	ANDERSON
TREVIN	ANDERSON
WILLIAM	ANDERSON
HALEY	ANDREWS
NATHAN	ANDRUSCAVAGE
ALEXANDER	ARMSTRONG
ANASTASIA	ARMSTRONG
STEFAN	ARNAR
GRACE	ARNDT
DAVID	AUCLAIRANDERSON
ZACHARY	AVAR
ITZIRY	AVILES BLANCO
JOSEPH	AXELSON
ANNELOU	BAARS
EMMA	BADEN
LIBBY	BAILEY
JAXON	BAK
THOMAS	BAKALA
JILLIAN	BAKER
JULIAN	BAKER
NIKOLAOS-CHRISTOS	BAKRITZES
CHLOE	BALLIN
JAMES	BANK-IVERS
CHASE	BANKEN
AIDAN	BARKER
RACHEL	BARNES
BRENNON	BARNHEISER
CARLYENA	BARROWS
SEAMUS	BARRY
SIMON	BARTON
HANNA	BASKIN
JONATHAN	BATISTA
DYLAN	BATTENBERG
SYDNEY	BEBOW
JAMEEL	BELL
ELIZA	BEMM
ANDREW	BENDT
KENNEDI	BENIEK
HARRIET	BENNETT
COLETTE	BENOIT
LAUREN	BENOIT
RYAN	BERCHILD
SOPHIA	BERGDAHL
ISAAC	BERLIN
SARAH	BERNET
JOSEPH	BERSET
MARLI	BERTAGNOLI
OLIVIA	BERTOGLIAT
BENJAMIN	BINDER
LARS	BIRHANZEL
EVYN	BISHOP
GREGORY	BITTLE
GRACE	BLACKWELL
MASON	BLASING
JILLIAN	BLUESTEIN
SAMUEL	BODEAU
SAMUEL	BOIME
ROBERT	BORCHERT
CATHERINE	BORISOVA
CAMERON	BOWDISH
MARSHALL	BOYLES
GRACE	BRABEC
DOMINIC	BRADBURN
NOLAN	BRANDENBURG

CLASS OF 2021

AMELIA	BRANDL NELSON	ALLY	CHAN
AMELIE	BRECHIN	MIKHYRA	CHANDLER
MARGUERITE	BRECKHEIMER	ANNA	CHERIAN
SETH	BREDAEL	HARIHARAN	CHIDAMBARAM
ANNA	BRICKER	FAUSTO	CHONG MEMIJE
KYLE	BRIESEMEISTER	ELLA	CHRISTENSON
JOSEPH	BRINK	VICTOR	CIURUSNIUC
LINDSAY	BRISLEY	GAVIN	CLARK
JOHN	BROADBENT	KATHERINE	CLARK
EMME	BROOKS	MICHAEL	CLOUGH
ERIN	BROSE	ANTHONY	COLE
PARKER	BROWN	ETHAN	COOK
VINCENT	BROWN	KATIE	COOK
SOPHIE	BUECHLER	WILLIAM	COOKE
MAX	BUENDORF	GRACE	COPA
LILLIAN	BUHMAN	KASHI	COSTELLO
PRISCILLA	BUNDAY	SAMUEL	COTE
PAYTON	BURKE	ANDREW	COULT
MATTHEW	BURNS	LILLIANA	COYLE
CHLOE	BURRIS-WAIGHT	ALISON	CRANDELL
CHARLOTTE	BURTON	IAN	CRANE
KAYLEE	BUSSEY	KAYLEY	CRAWFORD
ANDREW	BUSSMANN	ASHTON	CREST
EVAN	BUTENSCHOEN	GRIFFIN	CREST
JULIAN	BYRNE	PEYTON	CREST
ELIZABETH	CAHILL	AINE	CRIMMINS
SAVANNAH	CALDWELL	HANA	CRITTENDEN
JUSTIN	CAMNETAR	MAXWELL	CRONIN
NGOC	CAO-HUYNH	ISABELLE	CROOKS
ALLISON	CARLSON	ELLIE	CULLEN
AHNA	CARLSON	BERIT	CUMMINGS
CATHERINE	CARLSON	RYAN	CUNNINGHAM
LUCCA	CARLSON	SHAWN	DAHL
HARRISON	CARNEY	SONIA	DAHLIN
CAITLYN	CARROLL	NAOMI	DAIGLE
BRIAN	CARTER	XENA	DAMEH
KEEGAN	CASSIDY	JOSHUA	DANIEL
KATE	CASTILLON	URMEE	DAS
YLIAH	CEFRE	JASON	DAVENPORT
PAIGE	CEMENSKI	DANIEL	DAVIS
OLIVIER	CHABIN	JENNA	DEJONG
SHANNON	CHAMBERS	JOCELYN	DELACRUZ

CLASS OF 2021

SHEPPARD	DENTON	LUCAS	ERICKSON
MADISON	DEWALL	ISABELLA	ESCALANTE
SYDNIE	DI GIACOMO	PHOEBE	EVANS
SIDNEY	DICKINSON	AINAN	FARAH
ABIGAIL	DILL	BILAL	FARAH
SAMANTHA	DILLAHUNT	VINCENT	FARINA
ALEXANDRA	DITTRICH	WILLIAM	FASTER
JULIA	DLUGOSCH	HANNAH	FAUTH
EMILY	DOKKEN	AMARA	FERK
ELEANOR	DOLAN	ISABELLA	FERNANDES
SAMANTHA	DONG	MIKAELA	FERNANDEZ
AVA	DORN	AURORA	FEUERBORN
BENJAMIN	DORNBUSCH	ERINN	FIEDLER
GRANT	DOUVILLE	OWEN	FINCH
JAMESON	DOWDS	NATHYN	FINE
ELLA	DRESSEL	MEGHAN	FISHER
AVERY	DREW	CURTIS	FITZPATRICK
BRYNN	DULAC	CONRAD	FLICK
ZOE	DUMALAG	SADIE	FLOOD
CHA'MONI	DUNBAR	EMILIO	FLORES
JACOB	DURENBERGER	ALLISON	FORSTAD
ELLAH	DURKEE	EMMA	FORSTAD
ELLA	DUSTRUD	NORA	FRANCOIS
OLIVIA	DUSTRUD	JOSIE	FRANDRUP
SPENCER	EASTMAN	ERIC	FREDERICKSON
ELIJAH	EGAN	ILSE	FREDRICKSON
MATTHEW	EICHELMAN	ISABELLA	FREMEL
CATHERINE	EILERS	ARIELLE	FRID
NATHAN	EISENMANN	AARON	FROMMELT
HICHAM	ELBEKRAOUI	LANDON	FROSTAD
KAREEM	ELDAHSHOURY	ABIGAIL	GABLER
ETHAN	ELLERSTEIN	SAMUEL	GALLAGHER
SUMAYAH	ELMI	ALLISON	GAMMILL
JASON	ELYEA-WHEELER	CAMILA	GARCIA
ABBY	ENGDAHL	CEDRIC	GARCIA
KALI	ENGEMAN	WILLIAM	GARRY
EMILY	ENGHOLM	PETER	GAYSUE
HAILEY	ENS	ANNA	GELDERT
CIAN	ERB	NOAH	GERBER
ISABELLE	ERHARD	JEFFREY	GERCZAK
ISABELLE	ERHART	ADAM	GETZKIN
DYLAN	ERICKSON	MICHAEL	GIESEKING

CLASS OF 2021

MICHAEL	GINZBURG	ATLANTA	HAZELWOOD
DARIA	GITTSOVICH	MIA	HELSDINGEN
ETHAN	GJETSON	CHARLES	HEMER
GABRIEL	GOHMAN	LAINE	HEMINK
SAMANTHA	GOODEN	ADDISON	HENDRICKSON
KATHRYN	GRABER	ELENA	HENRIKSEN
COLE	GRAHAM	SAMANTHA	HENRY
KYLE	GRANT	RYAN	HERBERT
EMMA	GRAY	ELIJAH	HERCHERT
PETER	GREFE	DANIELA	HERNANDEZ MERLIN
SIENNA	GREY	CARSON	HERRON
JOSHUA	GROTH	LYDIA	HEUPEL
JACKSON	GUDERIAN	ANDREW	HICKS
RORY	GUILDAY	LINDEN	HILL
SKYLER	GUSTAVSON	BROCK	HISLOP
CAMDEN	HAALAND	JOSEPH	HO
ASHLEY	HAAN	MEGAN	HOBERMAN
EDDISON	HABAS	AIDAN	HOGHAUG
ELLI	HAEGER	INGRID	HOISETH
ANDREW	HALE	ALEXANDER	HOLIMAN
SPENCER	HALL	QUINN	HOLM
TEUNA	HALLMAN	MAYA	HOLMES
ANDREW	HAMBORG	NICHOLAS	HONEBRINK
COLE	HANSEN	BENNETT	HONEY
LEAH	HANSEN	ELI	HOOKER REESE
DILLON	HANSON	MADISON	HOPPER
EMMA	HANSON	DYLAN	HORNER
ZACHARY	HAPKA	TORI	HOSTETTER
CODY	HARMS	AIDEN	HUGHES
GRAHAM	HARRIS	AUSTIN	HUNTER
ALIVIA	HARRIS MEYERS	ANDREW	HUSTED
GUSTAF	HARROLD	NICHOLAS	HUSTED
KOELTON	HARTLEY	TRISTEN	HUTCHISON
RYAN	HATLE	BRYN	HUYNH
ANN	HAUFF	MAHADI	IBRAHIM
KATHERINE	HAUGEN	ALEX	ILIARSKI
COLLIN	HAUSER	ELLA	INGALLS
SAMANTHA	HAWES	NICOLE	INOUE GOES
ALEXANDER	HAWKS	ANDERS	IRENE
REILLY	HAWLEY	JAXEN	IVERSON
SOPHIA	HAYDON	TRISTAN	JACK
MARI	HAYWARD	LILY	JANOUSEK

CLASS OF 2021

GUS	JOHANSON	COLE	KOMISAR
AMELIA	JOHNSON	BENNETT	KONEN
ANNALISE	JOHNSON	KAYLA	KOPPY
CHARLES	JOHNSON	CARSEN	KOST
CHRISTINA	JOHNSON	FRANCES	KOTTKE
EVAN	JOHNSON	ELSA	KRANTZ
IAN	JOHNSON	LOUIS	KRISCHEL
KYLE	JOHNSON	NINA	KRUEGER
WALTER	JOHNSON	DINA	KRYKUN
SOPHIA	JOO	ANDREW	KUCHERENKO
ANNA	JOSLIN	TYLER	KUEPPERS
EMILY	JURGENS	VICTORIA	KUHNLEY
JOSEPH	JUSTINAK	KEEGAN	KULLBERG
JOHN	KAHLMEYER	SHREYA	KUMAR
LUCY	KAIL	JAYANTH	KURUP
HEBA	KAISSI	NATHANIEL	KUSAR
KELLI	KAMROWSKI	ISABELLE	KUSSKE
ABIGAIL	KAPELLER	ETHAN	KUSTER
ANISAKHON	KARIMOVA	LAUREN	KVALHEIM
OWEN	KAUL	JOHNATHAN	LACOURSE
MAXWELL	KEDROWSKI	ANNA	LAIKIND
PETER	KEESE	NOELLE	LAIRD
BENJAMIN	KELLER	RYAN	LAMBERT
HAYDEN	KELLY	ELIZABETH	LANDT
MATTHEW	KELLY	CADEN	LANGER
HUNTER	KEMNITZ	CHLOE	LANGERMAN
SYDNEY	KETTS	ALLISON	LARSON
SHANAL	KHAWAJA	MIA	LARSON
DEREK	KIESER	NICHOLAS	LATTERY
CHARLES	KIFFIN	SYDNEY	LAWSON
WILLEM	KIGHTLINGER	RYAN	LEARY
NOAH	KILKER	JUSTIN	LEE
KARSTEN	KIMSAL	SOLVEIG	LEE
ELLERY	KITT	QUINN	LEE-O'HALLORAN
SAMANTHA	KITTELSON	HOLLY	LEICESTER
JASON	KIZILOS	GRACE	LENK
TRUMAN	KLEIN	MAKENNA	LENNON
MATTHEW	KLEMM	RAYMOND	LEPAGE
GRANT	KNIGHT	MARA	LEVINE
JOSHUA	KOEHNEN	ZACHARY	LEVY
OLIVIA	KOEPPEN	KATHERINE	LEW
BENJAMIN	KOFSKI	IVAN	LI

CLASS OF 2021

EMIL	LIDEN
AIDAN	LIKER
CRYSTAL	LIN
GRETA	LINDBERG
BENJAMIN	LINDEEN
IONE	LINDEMER
JACK	LINDGREN
AVRYN	LIST
GRACE	LIU
DALTON	LOHRENZ
ANDERS	LOMMEN
ANNA	LONGVAL
ZACHARY	LOOMIS
LUCIA	LOOSBROCK
HAYDEN	LOPER
ANDREA	LOPEZMALO
WINSTON	LU
COOPER	LUING
COREY	LUNDGREN
TESSA	LUNDHEIM
KELSEY	LUNZER
KARSTEN	LUTTSCHWAGER
OLIVIA	LUTZ
ELIJAH	LYNCH
LAUREN	MACDOUGAL
LUCY	MACKEY
NOAH	MACKEY
MARCELL	MAGYAR
JULIAN	MALL
ANDRES	MALLEA
GEORGE	MALTBY
JOHN	MANNING
ANNA	MAPLES
EMILY	MARCEAU
MARIA CLARA	MARREIRO PACHECO DOS SANTOS
CLEMENT	MATHIEU
ALLYSON	MATTSON
AVERY	MAURER
CARSON	MAY
JOSEPH	MAY
MCKENNA	MAYER

DANIEL	MBONDE
LEO	MCALLISTER
MARTINA	MCBORROUGH
BENJAMIN	MCBRIDE
SHANE	MCCANLES
MARK	MCCOLLOR
LENORA	MCFALL
SHYLA	MCFARLAND
AVERY	MCGREGOR
GRACE	MCHUGH
MAX	MCMAHON
PETER	MCNABB
CHLOE	MCNEAIL
CHASE	MCPHERSON
JACOB	MCSPEDON
OLIVIA	MEASELLS
JAMIE	MEIER
PAIGE	MELDAHL
OLIVIA	MELSON
JACOB	MESCHKE
MIKAYLA	MESSERLI
FRITZ	MEYER
IAN	MEYER
ARDEN	MICHALEC
OLIVIA	MILLER
COLE	MIZUTANI
LISSA	MIZUTANI
ELLIOT	MOE
ABDULLAHI	MOHAMOUD
CARL	MOLDENHAUER
FRANCESCA	MOLLDREM
HELENA	MOORE
BLAKE	MOORHEAD
VIRGINIA	MORROW
ETHAN	MORTENSEN
MAYA	MOY
OLIVIA	MUEHLBERG
HANNAH	MUELLER
ELLIE	MUENCH
LINDSEY	MUENCH
MARA	MULHERN
ADIS	MUMINOVIC

CLASS OF 2021

FRANCES	MURPHY	CORINNE	PETERSEN
OWEN	MURPHY	HOLLY	PETERSON
DREW	MURPHY VOSSBERG	LILY	PETERSON
ELOISE	MURRAY	RAILI	PETERSON
ANNA	NELSON	ELEANOR	PETRIN
JOSHUA	NELSON	LUCAS	PFAENDTNER
LISA	NELSON	CAEL	PFEFFER
CLARA	NESSETH	CONNOR	PHILLIPPE
SAM	NEUENSCHWANDER	JACK	PLANTE
HAILEY	NEWHOUSE	JAMES	PLOMBON
HUNTER	NEWHOUSE	WILLIAM	POHLEN-LACLARE
ANNA	NICKLOW	OLIVER	POITEVENT
EMILY	NICOLETTA	CHRISTIAN	POPPIE
JOHN	NICPON	NATHAN	POPPIE
GABI	NORBY	ELLI	POTTER
DAVID	NORDSTROM	ANIKA	POWERS
EMMA	NUGENT	JONATHAN	PRESSON
TILLY	NUGENT	NOAH	PRETASKY
ANDREW	O'KONSKI-MAGNUSON	SYDNEY	PUTNAM
SHANNON	O'MEARA	HAYLIE	QUAM
HARRISON	ODOM	MILES	QUAYE
MOLLY	OEHME	JACK	QUINN
HENRY	OLIG	NATALIE	QUIRK
DYLAN	OLSON	ETHAN	QUIST
GUNNAR	OLSON	AMELIA	RAETHER
SPENCER	OLSON	BENJAMIN	RAICHERT
LORI	OM	NADIA	RAKUN
SUMAYA	OMAR	MADELEINE	RAMAKER
RUDY	PADDOCK	TESSA	RAMSDEN
LENA	PAK	JENNIFER	RAPINI
JOCELYN	PALMER-KING	MADISON	RAUSCH
LAURELL	PANKOFF	MARK	RAY
ELEANORA	PAPP	MARYN	READER
LAUREN	PARADISE	JACK	REED
HADEN	PARAVECINO	ISAAC	REEDER
LOGAN	PARKER	BRYCE	REGA
THOMAS	PARKER	JOSEPH	REIFENBERGER
ROHAN	PARNERKAR	SOPHIA	REIN
LILLY	PATNODE	GRACE	REMUS
SUSANNA	PATTERSON	NORAH	REMUS
LUKE	PEIFER	ELLIANNE	RETZLAFF
DENNIS	PENG	AIDAN	RICH

CLASS OF 2021

ISABELLA	RICHMOND	MARIUS	SCHUELLER
ETHAN	RICHTER	JAKE	SCHUH
FREDERIC	RILE	WILLIAM	SCHULTZ
ELLA	ROACH	RYAN	SCHULZ
PATRICIA	ROBBEN	GABRIEL	SCHUMACHER
ALEC	RODRIGUEZ	JACK	SCHUSTER
SAMUEL	ROEHL	LUKE	SCHWEIGER
GRACE	ROEMIG	ANNABELLA	SCZUBLEWSKI
KATHERINE	ROHLING	QUINN	SELL
SHANNON	ROMAN	RILEY	SELLARS
TESS	ROMAN	MICHELLE	SENESCALL
MORGAN	ROONEY	BRYN	SENSKE
OLIVIA	ROOVERS	ANDREW	SEO
HALEY	ROSEN	NICHOLAS	SHAFIR
AUTUMN	ROSENBERG	ALEXANDER	SHANESY
LAUREN	ROSS	JOLIE	SHEDD
MAYA	ROSSINOW	NORA	SHEPARD
CARTER	ROTH	AMIRJON	SHERALIEV
LAUREN	ROVA	VERA	SHIPLEY
LINDEN	RUDE	ANDREW	SIGEL
MONICA	RUOFF	VICTORIA	SIGFRID
PAIGE	RUSING	MAYA	SILVER
VIVIANNA	RUSS	CAROLINE	SIMERMEYER
MAYA	RYAN	CAROLINE	SIMNING
MARA	SANDBERG	MARILYN	SIMONSEN
CAMBRIE	SANDOM	AVERY	SIMPSON
RILEY	SANDOM	JACKSON	SINYKIN
ETHAN	SANDUM	ANTHONY	SISNEROS
MYA	SATO	KARALEE	SIT
EMILY	SCHAEFER	KAITLYN	SKISTAD
WILL	SCHEIB	GABRIEL	SMERILLO
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ELIANNA	SCHIMKE	OLIVIA	SMITH
LUKE	SCHLOTTHAUER	ANNA	SMITH
JOHN KARL	SCHMID	AUDRA	SMITH
ELISE	SCHMIDT	CALISTA	SMITH
JOCILYN	SCHMIDT	ELIZABETH	SMITH
SAMANTHA	SCHMIDT	WYATT	SMITS
RILEY	SCHMITZ	HANG	SONG
JEFFREY	SCHNECK	RYAN	SORENSEN
COOPER	SCHOSHINSKI	JOSEPH	SORENSON
ASPEN	SCHRUPP	MADISON	SPARBY

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EVAN	TALEBI
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ANNIKA	TAMTE
BENJAMIN	TANG
TORI	TATUM
LUCAS	TELFAIR
PIPER	TERRY
CHASE	TESSNESS
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MYA	THILL
GRACE	THOMAS
GRANT	THOMAS
REBEKAH	THOMASSON
DEJIA	THOMPSON
NOAH	THUECKS
AYDEN	TIEDE
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ANDRA	TOMLIN
CHLOE	TOMSCHE
KARINA	TORBENSON
ALEXANDER	TOWEY
PAUL	TOWLEY
CASSIDY	TRAPP
NOLAN	TRINH
EMILY	TRUAX
NATHAN	TURCOTTE
LYDIA	TURNQUIST
SOPHIA	TURZINSKI
ANDREW	UGLUM
ZACHARY	UNTERSEHER
MACKENZIE	VANCE
ELLA	VANENGEN
KANG-TA	VANG
WILLIAM	VELGERSDYK
NATALIE	VENJOHN
MALESE	VESLEDAHL
JOHNATHON	VIGER
KEEGAN	VISHER
SADIE	VITALE
ALDEN	VON BARGEN
EMILY	WADDELL
FIONA	WALKER
OWEN	WALLACE
CURTIS	WALOR
ROBERT	WANG
STEVEN	WANG
GRAHAM	WARD
KNUTE	WARGIN
LAEL	WARREN
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ISAAC	WEBER
MAYA	WEBER
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CARSON	WEINZETL
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AUSTIN	WELBIG

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JORDAN	WIPSON	ZOE	ZURN
PAIGE	WIPSON	ABBY	ZWACH
TRISTAN	WISCHMEIER		

REPORT

School Board
Minnetonka I.S.D. #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item VIII.

Title: Q-Comp Annual Report **Date: June 3, 2021**

EXECUTIVE SUMMARY

Minnesota Statute requires that districts participating in the Alternative Teacher Professional Pay System, commonly referred to as Q-Comp, assess their programs annually through a formal review process. Districts design a review process to gather feedback from stakeholders on the various elements of the program. The 2016 Minnesota Legislature made changes to requirements for Q-Comp reporting. Participating districts are still required to conduct an annual review on the implementation and effectiveness of their local programs, and must report this to their school boards by June 15. The report that historically had been submitted to the Minnesota Department of Education by the end of June is now embedded in the World's Best Workforce Annual Report in December. The MDE encouraged districts to use the template from previous years to plan their reviews. Any recommendations for plan changes must be communicated to the MDE by August 30. The results of this review follow.

CONTEXT/BACKGROUND

The Q-Comp program was designed for four main purposes:

- to recruit and retain highly qualified teachers;
- to encourage highly qualified teachers to undertake challenging assignments;
- to support teachers' roles in improving students' educational achievement; and
- to provide incentives to encourage teachers to improve their knowledge and instructional skills in order to improve student learning.

With those purposes in mind, four corresponding core components were developed: career advancement options, job-embedded professional development, teacher evaluation, and performance pay and alternative salary schedule. These four components are evaluated annually through the Q-Comp Review process.

Minnetonka Growth and Evaluation Model (M-GEM) 2020-21

Following an extensive two-year revisioning process, Minnetonka launched the Minnetonka Growth and Evaluation Model (M-GEM) in the fall of 2019. The purposes of re-examining and revising the model were to:

- Simplify and personalize, focusing on growth rather than compliance;
- Incorporate District values and priorities into model;
- Align the selection and hiring process with the evaluation process;
- Connect one year's focus to the next year's focus;
- Focus only on the observation component of teacher evaluation and Q-Comp.

Because M-GEM encompasses both the work that administrators do with teachers as well as the work Teacher Instructional Coaches do with teachers, background on M-GEM is provided below.

These are the key features of M-GEM:

- M-GEM is personalized. Teachers are empowered to choose the focus of their learning for the year. Using the results of their self-assessment and in collaboration with their administrators, teachers selected two or three Minnetonka Core Competencies before October 1. This models the practice of personalizing learning that is a key feature of the Minnetonka Teaching and Learning Framework. Because of the challenges at the start of the school year, the deadline for identifying Core Competencies was extended to October 15, 2020. In addition to selecting their core competencies, teachers have the option of choosing *how* they will be observed for each cycle. There are three options:
    - Traditional, pre-arranged full-period observation
    - Two mini-observations of 15-30 minutes each, one pre-arranged, one unannounced
    - Three unannounced learning walks of 5-15 minutes

  The type of observation may be influenced by the selected core competencies.
- The rubrics for evaluation are simplified. Rather than seven unique sets of rubrics, there are two sets of core competencies: one for classroom teachers and one for specialists. Both sets of rubrics were developed by Minnetonka administrators and teachers, grounded in the Minnetonka Teaching and Learning Framework, the Charlotte Danielson Framework for Teaching (2007), and School Board goals and priorities. The specialist rubrics were written broadly so that they may apply to all of the specialist roles: instructional specialists, media specialists, school counselors, school psychologists, school nurses, and therapeutic specialists.
- There are two tracks for M-GEM: an administrative track and a peer coaching track. Nine professional learning habits and professional behaviors are evaluated in teachers' probationary and summative years. These competencies are much better suited for administrative conversations than peer conversations.

When M-GEM was launched in the fall of 2019, no one could have predicted the interruptions that COVID-19 would create. In March of 2020, Governor Tim Walz suspended teacher evaluations. In the fall of 2020, teacher evaluation resumed in the midst of the global pandemic and evolving instructional models. While it would not have been selected as the ideal time for the introduction of this new evaluation model, in retrospect, it actually met the needs of teachers and administrators far better than the previous model could have.

One of the key features of this model is its personalization. As evident in Chart 1, this personalization allowed teachers to identify the core competencies that would best support the learning model in which they were teaching and students were learning. Core Competency 6: Develops and Provides Meaningful and Engaging Instruction was the most frequently selected core competency, followed closely by two core competencies from the Student Learning Environment strand, CC2: Creates a Safe and Positive Student-Centered Classroom and CC1: Develops Social Emotional Competencies. Nearly 25% of teachers selected CC9: Provides Feedback to Students. It is important to note that each core competency was selected by at least 9% of teachers indicating that teachers have diverse needs.

Teachers expressed appreciation for this feature. One teacher responded, “I enjoy this process. With the focus being very teacher-driven, that seems to lend itself to being more child focused at the same time.” Another noted, “It forced me to learn new approaches to teaching in those areas. I knew I needed to show growth in the two areas. When I began working on the goals I began to see a difference not only in my teaching but also in student learning. I like this approach to observations very much. I feel like it is much more relevant than our last approach. I was able to pick goals that I was ready to work on and were interesting to me. I was also not forced to reflect on goals that I already felt confident in while ignoring goals I felt needed work.” Another teacher shared, “Having a year-long focus of two competencies and holding myself accountable to them throughout the course of my observations made me much more intentional about providing students with individual feedback and the importance of charting progress over time.”

Table 1: Core Competencies Selected by Teachers (Select Two or Three)

On which Core Competencies did you focus your learning for this year?	Responses
CC1: Develops social emotional competencies	24.88%
CC2: Creates a safe & positive student-centered classroom atmosphere	26.30%
CC3: Manages classroom routines & behavior	15.17%
CC4: Minnetonka Guaranteed Viable Curriculum	9.00%
CC5: Designs instruction based on student data	11.61%
CC6: Develops and provides meaningful & engaging instruction	34.36%
CC7: Uses meaningful assessment	14.45%
CC8: Uses a variety of assessments to inform instruction	17.30%
CC9: Provides feedback to students	23.46%
CC10: Models critical & creative thinking, and fosters collaborative communication	13.51%
CC11: Selects among multiple research-based instructional practices	11.14%
CC12: Adapts instruction to promote student mastery	11.37%

COVID-Related Modifications

In the 2020-21 school year, teacher evaluations and Q-Comp resumed. Districts were given latitude to adjust programs to meet the changing landscape of instructional models. Two modifications to Minnetonka's Q-Comp model were implemented for this year only. At the August Alternative Pay Oversight Committee (APOC) meeting, the team voted to amplify the importance of the PLC by increasing the compensation. For the 2020-21 school year only, PLC compensation was doubled save a single dollar for site compensation. This also was done in recognition that sites did not have standardized assessment data from the spring of 2020. Additionally, because of the challenges of finding 50 consecutive minutes for PLCs to meet, particularly at the elementary level, APOC reduced the expectation from 50-minutes twice monthly to 30-minutes twice monthly. APOC revisited this decision quarterly. It was determined that PLCs were meeting more frequently than required for shorter periods of time to monitor student learning and adjust curriculum, instruction, and assessments. PLCs would only need to record their biweekly meetings in their logs.

In reviewing the needs professional learning communities (PLCs) evolved as well. They met not only to fulfill the requirements of Q-Comp, but also to get laser focused on questions in evolving learning structures:

1. What do students need to know, be able to do, or understand? (essential learnings)
2. How will we know that they've learned? (formative and summative assessments)
3. What will our instructional platform look like? (unit & lesson design)
4. What will we do if they don't learn? (interventions)
5. How will we provide challenges to those who already know the material? (extensions)

The only constant from varieties of instructional models were the essential learnings. Instructional strategies and assessments were modified to meet the evolving needs of students and leveraging the collective wisdom of the PLC was the best way to accomplish this.

Q-COMP REVIEW

As required by Minnesota Statute, and in conjunction with the Alternative Pay Oversight Committee (APOC), Director of Teacher Development Sara White and her instructional coaches conducted the annual Q-Comp Review. A few years ago, the Q-Comp Review process was streamlined to be sensitive to the need for classroom teachers to be with their students in the spring. This review consisted of three surveys and the analysis of those surveys.

The first survey was designed to gather feedback from teachers on continuing contracts about their work with instructional coaches and on Minnetonka's Growth and Evaluation Model (M-GEM). The results from this survey provided insights on the observation process, experiences with their coaches, and how conversations and support influenced their professional roles and teaching experiences. They also shared insights regarding the impact their work with coaches had on student achievement. This feedback was shared with coaches with names removed from the comments. At the final one-on-one meeting between coaches and Ms. White, she will share their individual feedback with them.

PLCs provided feedback in two forms: a year-end survey and a mid- and end-of-year goal analysis and reflection. The purpose of the survey was to collect data on the structures of PLCs and the impacts of PLCs on teacher practice and student learning. Administrators reviewed and provided feedback on the first reflection in January through each PLC's Google spreadsheet and meeting record. APOC provided end-of-the year feedback on the second reflection through each PLC's Google spreadsheet and meeting record.

Finally, instructional coaches also provided feedback to APOC and Ms. White through an anonymous survey. Instructional coaches reflected on the impact of their coaching on teacher instruction and student achievement. They also shared insights on the successes and challenges of working 1:1 with teachers.

For the purposes of the review, the four components of Q-Comp are treated as discrete components. In reality, the components are all interrelated and overlap in several dimensions. The results of the review and recommendations for future opportunities within the program follow.

Component One: Teacher Leaders

In Minnetonka, we refer to our teacher leaders as Teacher Instructional Coaches (TICs). TICs have responsibilities of coaching, observing, providing professional development, and managing professional learning communities. All of these responsibilities are designed to impact classroom instruction and impact student achievement. They receive training to fulfill these responsibilities and are evaluated on their performance. In addition to their formal responsibilities in Q-Comp, many TICs participate in the leadership teams at the sites they coach and lead professional learning for their colleagues.

In the TIC survey, teachers cited both general and specific examples of ways that the conversations with their coaches influenced their professional role or teaching practice. Regardless of the instructional model in which they were teaching, they reported that coaches offered chances for them to think reflectively, take risks, grow in their practice by thinking outside the box, clarifying goals and building connections with colleagues and district initiatives. One teacher reflected, "[My coach] asked very meaningful questions that helped me understand how my decisions impacted my students. She would often paraphrase my answers but zero in on the important part of my answer in a way that reminded me how I was working toward not only my own goals but sometimes building or district goals." This was also important as teachers expanded their practice: "Teaching e-learning this year, it was very important to have the support from my coach...to hear and observe my practice in this new and challenging environment. It gave me more confidence in my teaching. Coach always has amazing ideas of things that I can look further into to help me continue to grow. Her questions make me dig deeper into why I teach the way I teach."

Teachers also reflected on how the support they received during their guided reflection impacted their professional role or teaching practice. With the shift from pre-determined teaching standards to self-identified core competencies for growth, the support of TICs was even more valuable. TICs shifted into a much less evaluative and much more true coaching role. They supported teachers in deeper self-reflection on the effectiveness of their practices. “I love having [my coach] observing [sic] my class. Having an extra pair of eyes in my classroom has helped me to notice things I wouldn’t have noticed otherwise. Her advice has always been spot on.” In this challenging year, teachers appreciated the support of the coach for both instructional practice and well being. “It was wonderful working with and getting to know Coach! She was very reflective and encouraging in her observations. She provided great feedback and offered a new perspective to our learning environment. I was able to apply her suggestions into my teaching practice and her positivity was a great thing to have during such a challenging year in our profession.”

Critical to these reflective dialogues is a trusting relationship. Whenever possible, coaches work with a teacher for multiple years. This encourages trusting relationships, and teachers become more willing to take risks and be vulnerable. Highlighting the importance of this, a teacher said, “I believe having a TIC for multiple years allows me to enter into conversations with an already developed relationship, so getting to the valuable portions of the process comes more quickly.”

When asked about the impact of their coaches on instruction, teachers appreciated the insights and affirmations that their coaches offered. Coaches were able to guide teachers to reflect on both the big picture – the essential learnings – as well as the details on the instruction and assessments. One teacher stated, “I could not have persisted through this year without [my coach]. He supported me at every turn and I always felt heard. It sounds like an exaggeration, but he helped me keep going and reminded me that I matter. I am so grateful to him. My teaching was strengthened and so was my heart.” The word cloud in Figure 1 shows the most frequently referenced words in their comments.

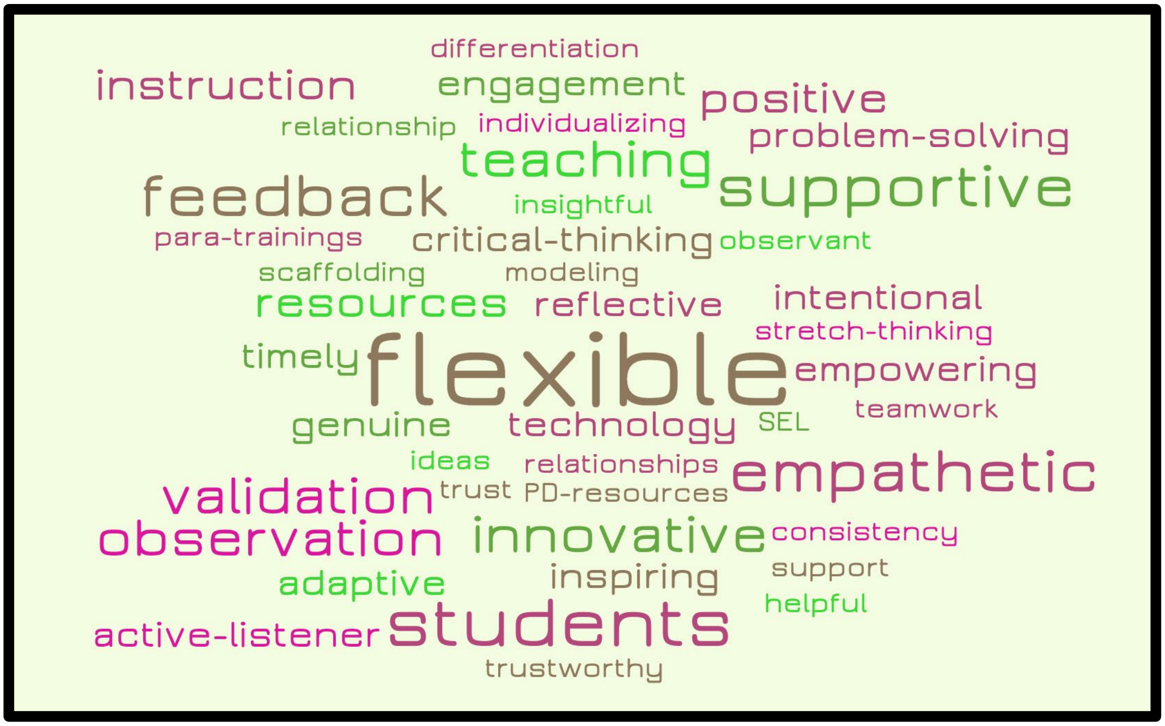


Figure 1: Impact of Coaches on Instruction

Teacher instructional coaches also had a significant impact on student achievement. Commonly reported areas of support include progress tracking and goal setting for students, use of formative assessment in informing instructional decisions, and leveraging technology to analyze data. Figure 2 illustrates the impact of coaches on instruction. One TIC shared how she worked with teachers specifically as it pertained to measuring student achievement:

> *Many teachers this year have been interested in finding new or different ways to assess student learning, to provide students with choice in demonstrating their understanding, or to engage students in self-reflection and self-assessment. To this end I have engaged in brainstorming, sharing of ideas, and active listening with clients as they reflected on new strategies and routines around measuring student achievement. For example, one client focused on aligning targeted formative assessments with a culminating summative assessment in an effort to better prepare students, increase achievement, and also streamline the overall process (i.e. make the assessment and feedback processes efficient and meaningful). In this instance I helped the client reflect on the changes and choices they had made and the corresponding impact on student achievement.*

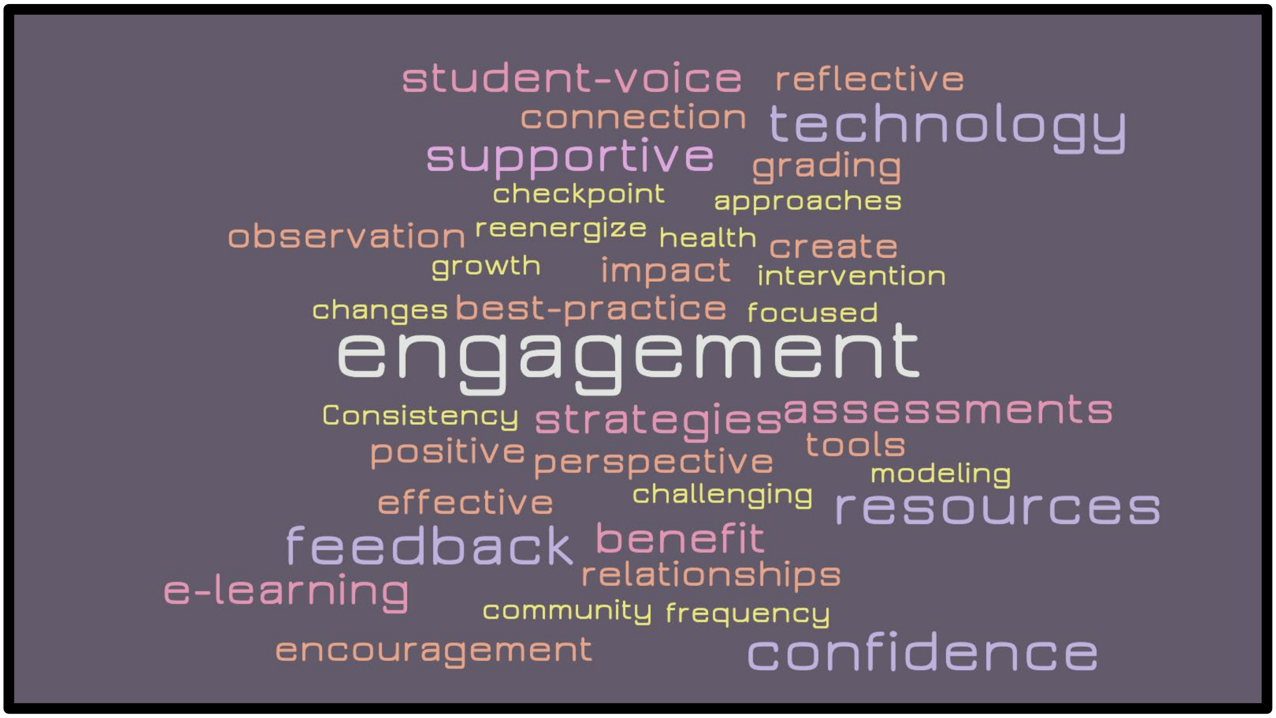


Figure 2: Impact of Coaches on Student Achievement

Teachers also shared that participating in reflective conversations during the coaching process was highly beneficial. The conversations provided opportunities to be more intentional and thoughtful about their work with students. One teacher shared, "The data she provided me directly impacted my students. My focus was on student choice, and the info I had helped provide learning choices that were tailored to each individual students' learning needs."

TICs also had many opportunities to grow this year. Early in the fall, coaches had extensive training in Blended and Online Learning with nationally recognized expert Catlin Tucker. Dr. Tai Mendenhall, professor at the University of Minnesota, Twin Cities in the Department of Family Social Science, led the coaches through a three-part training on psychological first aid and behavioral health interventions. They attended free webinars from Learning Forward and ASCD on topics such as "Learning from Coaches: Supporting Teams and Individuals," "Coaching and Mentoring in a Virtual World," and "Coaching Experienced Educators." Friend of the District, Dr. Dave Peterson worked with them on "Coaching for Teacher Growth in a Distance Learning Environment." Finally, TICs met every other week to collaborate, problem-solve, and learn from one another. Meetings often had scenario sessions, in which a scenario was anonymously presented to the group for consideration. Some weeks they reviewed articles from professional journals. One coach commented, "For me, having conversations with other coaches, Dr. Dave, and Sara White helped me the most. Role playing, discussing scenarios, and simply having a conversation about the best way to approach various situations helped me to garner [sic] other viewpoints which helped me as I coached teachers and specialists in the schools." TICs were both learners and leaders at the biannual Metro Coaching Summit. At the January virtual conference, they led these sessions:

- *Burnout Prevention* Educators represent some of the highest risk groups in academia for burnout and compassion fatigue. At the same time that they report loving what they do, they are oftentimes overwhelmed with administrative demands, difficult parents, workplace politics, and tendencies to under-report personal struggles and/or to seek help. In this session, empirically-proven strategies to both prepare for (before problems begin) and repair from (after problems have begun) such struggles will be shared. Attention to our whole selves (biopsychosocial/spiritual health) will be described as essential, and a variety of resources and supporting materials will be shared. (Qingling Mendenhall & Sara Koopman)
- *Coach, Conduit or Consultant?* The many roles of an instructional coach during this unique year. (Clinton Fenner & Sean Holmes)
- *Helping Your Teachers Foster Student Voice in Virtual Meets*- In what ways might teachers get students contributing more in live meets? Techniques and strategies to build student efficacy in this area that coaches could share. (Julie Jo Nawrocki & Ursula Speedling)

At the May virtual conference, they led these sessions:

- *Growing Forward: Coaching Clients Toward Transformative Integration Through Reflection and Curating a Collective Voice.* This interactive discussion will focus around two guiding questions: How might we coach clients to embrace our recent collective learnings? In what ways might you foster a collective voice and provide for horizontal sharing between colleagues in your district? (Sean Holmes & Julie Wicklund)
- *How is Your Note-Taking Ability? Using Notability for Observations and Teacher Feedback* Learn about using Notability and it's tools to add another dimension to your teacher feedback. You will see examples of observation notes using Notability. We will share and discuss the impact our notes have on teacher reflection and growth. (Julie Jo Nawrocki & Sarah Koopman)

These learning opportunities created the foundation for their success with their clients this year.

Coaches are evaluated formatively by their colleagues as part of the Q-Comp program and summatively by Director of Teacher Development Sara White. Ms. White also informally provides feedback to each coach not on their summative year. TIC observations of each other build their capacity as coaches as well as lead to greater inter-rater reliability. The formal feedback from Ms. White provides the opportunity to refine coaching skills. In the final one-on-one meeting of the year, Ms. White shares their individual survey results. One teacher instructional coach shared, "Sara White works with us one-on-one at least once per semester and upon request. Those check-ins are particularly helpful to be metacognitive about our coaching and to stop and reflect on our own work when so much of our daily focus is on others. She asks intuitive questions about ways we can continue to grow and have an impact. Working with a coaching colleague is also really impactful on my coaching because it brings heightened awareness to those little focus areas that I'd like to improve or boost each year. My partner helped me this year to both keep the broad perspective in mind and to hold up a microscope to some specific language choices that I can change to have an impact on the way teachers feel comfortable sharing and shifting during our meetings."

Teachers appreciated the effectiveness of their coaches. The results of the TIC survey were overwhelmingly positive. For the first time ever, 100% of the 460 respondents, agreed or strongly agreed with three statements:

- I have developed a positive relationship with my coach.
- My coach was a careful, interactive listener.
- My coach was observant and used accurate evidence during the post-observation.

The remaining statements had combined agreed or strongly agreed responses above 99%. The job performance ratings exceed the strong ratings from 2019-20, including the ease of scheduling with a coach. With increases in the number of teachers with whom TICs were working as well as an increase in the number of buildings in which coaches worked, it was anticipated that this rating would go down. The flexibility of M-GEM and of the instructional coaches prevailed. The greatest opportunity for improvement is in connecting teachers' work with building and district priorities and technologies as only 78% strongly agreed with that statement.

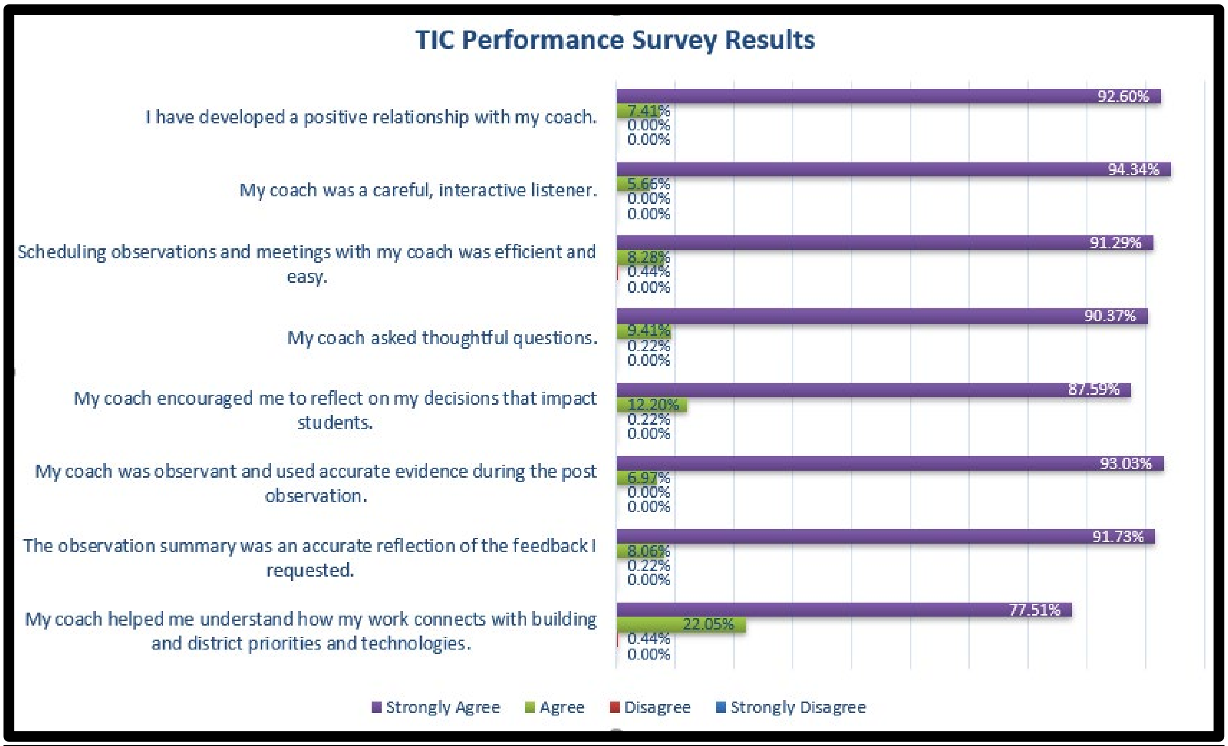


Figure 3: TIC Job Performance Ratings on a Percentage Scale

Component Two: Job-embedded Professional Development

Professional learning communities, PLCs, have been foundational in improving instruction and increasing student achievement. PLCs provide opportunities for purposeful discussions and intentional work towards improving the learning experiences of students. The five essential questions on which PLCs focus their conversations are:

1. What do our students need to know, understand, and be able to do? [Essential Learnings]
2. How will we know when they do? [Common Assessments]
3. What is the instructional platform to ensure learning? [Curriculum and the Minnetonka Framework]
4. How will we respond if they don't? [Interventions]
5. How will we respond if they come in already proficient? [Extensions]

The 2020-21 school year marked the fourth year of the revised PLC goal-setting process in which PLC team compensation is based on the team's ongoing collaboration on student learning goals. In this model, PLC groups are encouraged to consider short and long-term goals around academics, emotional wellness, behavior, social competencies, and dimensions of the Teaching and Learning Framework. PLC goals, results, and reflections were submitted for formal feedback twice in 2020-21: in January, principals and administrators reviewed the goals, and in May, APOC reviewed the goals. The feedback from these two groups was integrated into the PLC One-Stop-Shop. Excerpts from PLC One-Stop-Shops may be found in the One-Stop-Shop Excerpts attachment.

Teams reflected on the types of goals they wrote this year. Because teachers were instructing in new ways and students were learning in new ways, it is not surprising to notice that there was an increase in the percentage of teams setting goals pertaining to social and emotional learning as well as student behaviors. Establishing routines and attending to students social and emotional needs sets the stage for academic learning. One team shared their insights on this: “We focused on social-emotional learning on a daily basis. This led to more focused and happy children, which created an environment that was safe for academic growth as well. We collaborated on these goals and shared ideas amongst each other. Consistent language helped, especially when students moved classrooms or teachers.”

Table 2: PLC Goals

Which statements best describe your goal setting this year? Check all that apply.		
Answer Options	**2019-20 Response Percent**	**2020-21 Response Percent**
We wrote one long-term goal this year.	21.86%	28.40%
We wrote one long-term goal and a few short-term goals to measure progress towards the long-term goal.	16.39%	13.02%
We wrote multiple short-term goals	69.93%	57.40%
We wrote content-specific goals.	48.63%	45.56%
We wrote general academic goals.	18.58%	19.53%
We wrote goals about social-emotional learning.	20.77%	27.22%
We wrote goals about student behaviors.	8.74%	11.83%

The feedback on this PLC model focusing on ongoing student learning goals continues to be overwhelmingly positive. Consistent themes were the appreciation of the ability to write goals of varying duration, and that compensation was not based on meeting goals. Teachers felt this allowed them the flexibility to be more responsive to the needs of students and the freedom to set more rigorous goals.

Teachers and staff responded on their Professional Learning Community (PLC) surveys that their collaborative work impacted classroom instruction in many positive ways. Over half of the PLCs reported that they modified instructional strategies after the analysis of student performance.

Student engagement was a particular focus area for many PLCs. Nearly two-thirds of PLCs reported that their discussions around their students' engagement led to trying different strategies. Through data analysis and tailored instruction, teachers and staff could collaborate to positively impact students' experiences. This became even more critical with shifts to instructional models:

> Again, with this being a unique year of teaching in a hybrid format, sharing of strategies with each other was so valuable. Our curriculum is very heavily focused on collaboration within the classroom. We had to find creative ways to continue to foster that student collaboration when students couldn't be physically together. Through the use of Google Breakout rooms, community building, and student input, we felt that we successfully were able to maintain our collaborative environment, which is so important to student learning and engagement.

The following table shows how PLCs self-report their PLC discussion topics.

Table 3: PLC Discussions

Thinking about your PLC discussions, which THREE statements best reflect your PLC's experience this year?		
Answer Options	**2019-20 Response Percent**	**2020-21 Response Percent**
Our analysis of student work led us to a more detailed or complete understanding of what our students did well or were unable to do.	48.63%	44.38%
Our analysis of a common assessment led us to clarify its purpose and/or revise its components.	33.33%	27.81%
Our analysis of an assignment or activity led us to clarify its purpose and/or revise its components as it relates to the stated objectives.	26.23%	25.44%
Our analysis of data led us to guide or modify instruction to enhance student learning.	55.74%	57.40%
Our analysis of a problem led member(s) to consider alternatives.	32.79%	42.01%
Our discussion around our individual beliefs about student learning brought value to our PLC meetings.	31.69%	34.32%
Our discussions around student engagement led to reflecting on current practices, developing strategies, and implementing additional engagement strategies.	62.30%	58.58%

Our discussions around the Teaching and Learning Framework led to reflecting on current instruction and developing strategies to incorporate the Framework dimensions into unit(s).	6.56%	4.73%

The use of common assessments has been a cornerstone of Q-Comp since it began in 2006. In the 2020-21 school year, the focus on essential learnings led to revising assessments. One coach commented, "Many teachers this year put in the hours and hours of work with their colleagues to determine essential questions and revise assessments. Some PLC teams asked me to attend their meetings and coach them through how to write student achievement goals knowing that they had focused their unit goals or revised assessments completely to be more authentic. More than ever, teachers wanted their assessments to feel meaningful and accessible for students. Teachers reflected on this with me in almost every post." Those revised common assessments provided the foundation for teachers to accurately reflect on their instructional decisions and modify accordingly.

Table 4: Common Assessment Reflections

Think about your use of common assessments, both formative and summative. Which TWO statements best reflect your PLC focus on common assessments this year?		
Answer Options	**2019-20 Response Percent**	**2020-21 Response Percent**
We have a clearer understanding of what we should assess based on essential student learnings.	26.23%	27.81%
We understand what areas of instruction need to be strengthened so our students learn consistently across the team.	41.53%	42.01%
We have created a variety of assessments, instruments and/or different types of questions.	37.16%	31.95%
We have revised common assessments based on analysis of student performance.	22.95%	21.30%
We have modified instructional strategies based on analysis of student performance.	63.93%	63.31%

Core Component Three: Teacher Evaluation

Teacher instructional coaches observe and provide feedback to teachers using Minnetonka Core Competencies, developed as a part of M-GEM. After completing a self-assessment using the rubrics for the Core Competencies, each teacher selects two or three core competencies. In their summative years, the selection is mutual between the teacher and the administrator. The twelve Core Competencies may be seen in Figure 5.

Table 5: Teaching Standards

Student-Centered Learning Environment		**Minnetonka Academic Program**	
CC1	Develops Social & Emotional Competencies	CC4	Implements Minnetonka's Guaranteed Viable Curriculum
CC2	Cultivates a Safe and Positive Student-Centered Classroom	CC5	Designs Instruction Based on Student Data
CC3	Manages Classroom Routines and Behaviors	CC6	Designs and Provides Meaningful and Engaging Instruction
High-Quality Assessments		**Best Instructional Practices**	
CC7	Uses Meaningful Assessment	CC10	Models Critical Thinking, and Fosters Collaborative Communication
CC8	Uses a Variety of Assessments to Inform Instruction	CC11	Selects Among Multiple Research-Based Instructional Practices
CC9	Provides Feedback to Students	CC12	Adapts Instruction to Promote Student Mastery

Each teacher looks at the Core Competency through their own unique lens. The same core competency may look very different for a kindergarten teacher than an IB world language teacher. Because of those nuances, teachers identify their own success indicators. At the start of the year, TICs dedicated many hours to one-on-one conversations supporting teachers in developing them.

The observation and coaching process led teachers to reflect upon their practice and pedagogy. Through the development of a trusting collegial relationship, coaches were able to offer feedback and data that helped teachers reflect on their instruction. In the M-GEM model, coaches were able to truly individualize their support and prepare reflective questions that aligned both with teachers' selected Core Competencies and success indicators. One teacher noted that their coach "provided essential feedback and asked questions that encouraged me to reflect on how my decisions impacted the learners in my classroom." Another teacher said, "[My coach] met me where I was at and helped me hone in on areas to grow. I really felt that the questions that were asked helped me reflect on my competencies." These reflective conversations and growth-focused observation cycles impacted instruction and student achievement.

Additionally, the M-GEM model allowed teachers to select the type of observation that seemed the best fit for their preference or the way they wanted their coach to collect data on their success indicators. With the evolving instructional models, the vast majority of teachers selected the scheduled, full class observation this year. It provided something that was both predictable and comfortable in a year that rarely had those adjectives applied to it. Those that selected the three unscheduled, brief observations noted that they appreciated that the observations were authentic, that they allowed the coach to provide feedback in different subjects and moments, and that they allowed for a more flexible schedule for both the teacher and the coach. One teacher commented, “It helped get an accurate snapshot of a "regular" day of school - not spotlighting one particular lesson, but just taking a look at typical practices makes this feel more genuine and helpful.” Another reflected, “In the years past, I would always have this elaborate plan in place and have my observations be a production. This walk through and unscheduled observations have been the most valuable for me as a teacher.”

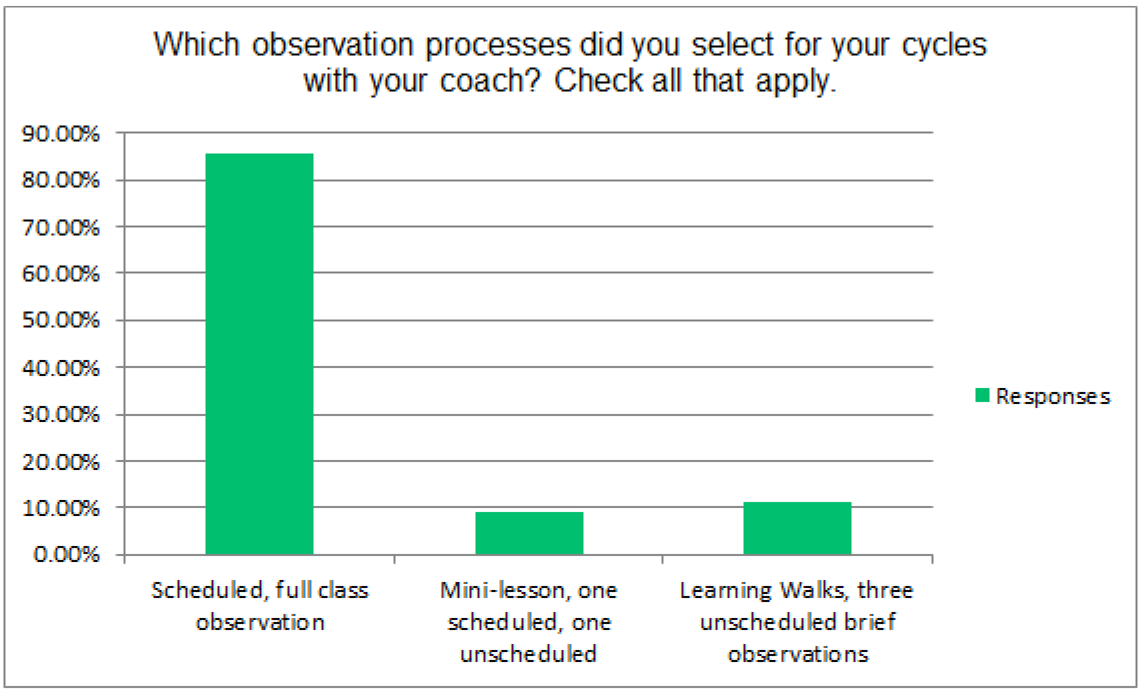


Figure 4: Observation Process Selections

Core Component Four: Performance Pay and Alternative Salary Schedule

In Minnetonka, the three areas of performance pay are allocated in this manner:

Traditional Continuing Contract structure for compensation:

- 80% teacher practice
- 10% PLC

- 10% site goal

Because most sites did not have standardized assessment data from the spring of 2020, at the 2020 organizational meeting, APOC members voted to approve for the 20-21 school year, compensation for site goals will be $1.00 and the compensation for PLC's will be 20% - $1.00.

By contract, the minimum total compensation is $2,000. Each year, APOC determines the compensation for teachers based on revenue and carry over from unmet goals from previous years. For 2020-21, the continuing contract structure was $2150.

- 80% teacher practice ($1720)
- 20% -$1 PLC ($429)
- $1 site goal ($1)

Compensation for PLCs is based on ongoing collaboration around student learning goals. Each PLC submitted their learning goals for feedback twice in 2020-21: once to building administration in January and again in May to APOC. Based on this feedback, all PLCs met the requirements for compensation. All teachers who participated in PLCs were awarded $429. Teachers who work less than 0.75 FTE have the option to fully participate in PLCs or to opt out and be ineligible for both PLC and site compensation. In 2020-21, 22 part-time teachers opted out.

Probationary teachers were incentivized to continue their employment in Minnetonka through financial performance awards that increase each year they earn recommended employment (Table 6).

Table 6: Probationary Compensation Scale Based for 2020-21

Probationary Status	Evaluation	PLC + Site Goal Compensation*	Teacher Evaluation Compensation	Total Compensation
Year One	Recommended for continuing employment	$429 + $1	$200	$630
Year Two	Recommended for continuing employment	$429 + $1	$300	$730
Year Three & Previously Tenured	Recommended for continuing employment	$429 + $1	$500	$930
Long Term Reserves (over 90 days)	PLC participation is optional. If they participate, they are compensated on a quarterly basis.	$429 + $1/ # of quarters	$0	Prorated
Year One, Two, Three or Previously Tenured	Not recommended for continuing employment	$429 + $1	$0	$430

At the October 22 School Board Study Session, Director of Teacher Development Sara White presented the goals each site designated as their Q-Comp goal. These goals were then submitted to the MDE. Typically, the District receives feedback on whether the goals meet MDE guidelines in late January. This year, the District did not receive feedback on the Q-Comp goals.

General Program Impact and Recommendations

Impact on Instruction:

Teachers and specialists shared the many ways that their professional relationships with TICs had a positive impact on instruction and program delivery. One teacher stated, "I really appreciate my Coach's support, especially this year. It was very helpful to talk with her about different ideas for instruction in a virtual setting. She had helpful suggestions that influenced the instructional decisions I made, especially regarding the tools I used in different lessons." Another teacher wrote, "I was very interested in learning more about how to engage students in the online, hybrid, and then in-person formats as it seemed that the students were getting quieter and quieter with each change. It was hard to get them back into the swing of talking in class. My coach gave me great ideas on how to bring that back. In addition, they affirmed that this was true of many classes, allowing me to feel heard and affirmed. They provided examples from other teachers, examples they had read about, outside resources, and specific language to use to create a safe space for talking while still pushing them a little bit. I was able to integrate these things, and they helped immensely!" A third teacher added, "His support helped make student learning and engagement a critical focus of our conversation and always brings the discussion back to what is best for kids."

The mission of PLCs in the district has remained constant throughout the year, focusing on student learning. One PLC stated the following, "Our PLC discussions were dynamic and driven by student learning. We used multiple modes of communication and used student based [sic] evidence to drive our decisions regarding instruction." PLC members also examined the social and emotional needs of their students, as these needs impact the ability of students to learn. One PLC wrote, "After collaborating with our PLC we focused on our survey data that indicated that we needed improvement in our classrooms related to social emotional needs. We implemented common instructional strategies and content that worked to help our students become more flexible and resilient during this year of many changes."

Work within PLCs concentrated on providing students with a more consistent learning experience regardless of school or delivery model. This was particularly important for cross-district PLCs mentioned by one PLC, "We strive for consistency across buildings this year and use PLC time as a valuable collaboration opportunity to discuss student needs and family concerns. As a team, we planned effective lessons together, we bridged the family connection and created universal lessons used district wide." PLCs also took time to streamline their curriculum, focusing on what was most important for students to learn. One team stated, "Our PLC was very productive this year and together we had many meaningful and purposeful conversations around instruction. We were able to modify and adjust content and pacing to meet the needs of our students. We often met more times than required as we found our work to be productive and helpful in planning what we were trying to accomplish as we work through a pandemic."

PLCs continued to align their SMART goals to the guiding questions and the Minnetonka Framework. During each meeting, teams recorded evidence, action steps, and next steps about how they collaborated and implemented a variety of research-based assessments and instructional strategies, aligned instruction, collected and analyzed data, and followed up on implementation of the instructional strategies. With the support of TICs, PLC groups developed and evolved SMART goals to meet the needs of their own students throughout the year. Staff have also commented on the positive impact PLCs have played during the e-learning caused by COVID-19 and the Governor's orders.

With the M-GEM observation process, teachers choose 2 or 3 core competencies to work on throughout the school year. A number of teachers stated that choosing specific core competencies helped them stay focused on improving their instruction in those competencies throughout this unusual school year. One teacher stated, “These core competencies were imperative in keeping me on track, as the learning model kept changing. I needed to continually make decisions about modifications of instruction and assessments based on the data I gathered about my students.” Having the ability to choose the observation models was also mentioned as a positive, but it was somewhat limited this year due to the constantly changing teaching environment. TICs reported they were able to positively impact instruction through the observation process when it was combined with thoughtful, reflective discussions with staff.

Impact on Student Achievement:

When working on an individual basis with teachers and specialists, TICs assume multiple roles in assisting teachers to increase student achievement. The focus of the observations and discussions centered on the teachers selected core competencies and required the flexibility of the TICs to use their training as a cognitive coach, consultant, and conduit of district guidelines, protocols, and best practices. One teacher reported, “My TIC helped me structure my new school day for e-learning to support students learning synchronously and asynchronously. Some students learned better one way or another, so my instruction was differentiated to meet varying students' needs.” Another teacher stated, “My TIC support allowed me to see my classroom from a perspective I wasn't able to at the time. The TIC had great insight to what the classroom looked like without me and thus allowed me to have a greater ability to connect with those students and impact their learning and achievement. The technology I learned and added to my instruction helped with finding ways for more active learning and participation in e-learning.”

TICs also reported that PLC work helped guide teachers and staff to differentiate their work for all learners through the challenges of teaching during a pandemic. This work will benefit students in future years. As one PLC stated, “After this difficult year, we learned a lot from the modifications we made throughout the year. Having to be flexible led to new ideas about instruction and feedback for students. Some of these new ideas will lead to modifications in post-pandemic educational planning.”

Through their PLC work, teams of teachers and staff could create, adapt, respond to, share insights about, and target student work to increase achievement. The collaborative nature of PLCs and their shared goals and focus impacts student achievement through piloting best practices. One PLC member stated, “Collaboration with our team led to the sharing of different teaching philosophies, perspectives, and approaches. Working together helped us achieve a deeper dive into this new curriculum being implemented. Together, we were able to analyze student data, determine what was successful and what was not. We could then work together to create solutions to better support our students' learning, which ultimately led to a greater level of achievement.” The value of cross district PLCs and the use of technology to have virtual meetings increased program development.

The M-GEM model of observations allowed teachers and specialists the flexibility to choose their core competencies, determine their success indicators and data collection methods, have options for observations, and reflect with their TIC on their instruction while aligning their decisions with building and district goals.

Staff also reported learning teaching strategies through the observation process that they could directly apply to their work with students to boost engagement and achievement. “I am very comfortable with this process. Teaching moves at the speed of light, and it allows me to find new resources, tools, and to really focus on the process of lesson planning for my students so that they can be successful.”

Continued Growth:

In looking ahead to 2021-22, APOC and TICs have determined that it will be beneficial to refresh expectations for PLCs. The oversight committee and instructional coaches will deepen their collective understanding around professional learning communities through a virtual conference this summer. Both teams have identified that PLC teams may need additional support and feedback in writing and implementing their SMART goals. In addition, TICs will work with the PLC members in developing interventions and emphasizing the Minnetonka Framework as it relates to PLCs and best practices for students. TICs will continue to revise the PLC log to best address these changes.

The PLC survey reinforced that Professional Learning Communities were a vital time to collaborate with team members, develop curriculum, learn/test strategies, create/modify assessments, and analyze student/audience/program data to best meet the students’ academic and social emotional needs in a professional and collegial manner. One PLC shared, “We had very fruitful PLC discussions with relevant and time effective goals that helped our first grade learners make a great deal of growth in both academic and social emotional learning.” Cross district PLCs praised the ability to meet virtually and expand their membership for more ideas and consistency of student learning and assessments between buildings. One PLC mentioned, “We greatly appreciate the opportunity to work with our cross district peers in an effort to collaborate and keep services between the buildings as consistent as possible.”

As M-GEM begins its third year, coaches will support teachers in multiple aspects of the model. All forms and processes in the district teacher evaluation platform will be reviewed for redundancy to increase efficiencies. TICs will continue to guide staff through the personalized, professional Minnetonka Growth and Evaluation Model. This may include professional development as well as having conversations with teachers around the core competencies, setting goals, identifying success indicators, and outlining evidence that shows growth in the areas they selected. Results from surveys show that teachers and specialists appreciated the personalization and flexibility of the M-GEM model.

SUMMARY

In 2020-21, the Minnetonka Public Schools Q-Comp program successfully supported teachers in their quest to improve academic achievement. Survey data overwhelmingly demonstrated that the Q-Comp program has positively impacted student achievement. Many teachers reported that their students' achievement was impacted due to the support they received from the observation process. PLC groups from across the district voiced that the Q-Comp program allowed them to identify student needs, intentionally share and implement resources and strategies, and increase consistency among buildings, grades, and classrooms. The stability of PLCs and working with TICs during this tumultuous year during the various instructional models was viewed by many teachers as incredibly supportive.

Individuals also shared that M-GEM allowed them to be more intentional in their focus to support students in learning. Because of their work with instructional coaches, teachers felt empowered to take risks as they implemented new strategies, resources, and assessments. The pre and post-observation conversation allowed teachers to intentionally consider their planning and instruction.

The attached Annual Report will be used to complete the World's Best Workforce Annual Report when it is released in the fall.

ATTACHMENTS:

Minnetonka 276 Q-Comp Annual Report
One-Stop-Shop Excerpts

RECOMMENDATION/FUTURE DIRECTION:

The District recommends that the School Board accept the 2020-21 Q-Comp Summary and Annual Report.

Submitted by: Sara C. White

Sara White, Director of Teacher Development

Concurrence: Dennis L. Peterson

Dennis Peterson, Superintendent

Q Comp Annual Report

This template, which may be changed as needed, is designed to help formulate the Quality Compensation (Q Comp) Annual Report. Per [Minnesota Statutes, section 122A.414, subdivision 3(a)] the report must be submitted to the school board by June 15 of each year and include findings and recommendations for the program. We also recommend that the report include a summary of what was implemented for the year, to help provide context for the findings and recommendations.

Please address the following questions for each program component describing the implementation of the approved plan, the impact of implementation, findings from the program review and recommendations to improve program effectiveness. ***All information reported should be based on the current school year.***

Core Component: Career Advancement Options

Implementation

Are the teacher leader positions that were implemented this year the same as those outlined in the approved plan (approval letter and subsequent plan change approval letters)? **X** yes ☐no

Impact

How did the work of teacher leaders through coaching, observing, mentoring, facilitating learning teams and performing other responsibilities impact classroom instruction?

This school year started with teachers in different learning models due to COVID-19 protocols. Elementary staff was in a hybrid model (50% class size, multiple classrooms/pods), middle school staff was in a hybrid model (in-person instruction with live streaming to group at home), and high school staff was in the distance learning model. Instructional coaches started the year supporting staff in a variety of ways: assisting in classrooms, helping to assess students, teaching lessons, doing read alouds, creating reserve plans, collaborating with the technology coaches, and helping with the transitions between buildings. This additional support was important because it provided staff with time to plan and organize for in-person, streaming, or e-learning instruction.

On a more personal level, teachers and specialists started the year knowing their coaches were there for them. This support was critical as staff navigated new ways to plan, organize, and deliver instruction as learning models changed and evolved. One teacher said, "My coach stepped in and watched my class during testing at the beginning of the year, offered help and coverage, reserve plans, so many things that helped me maintain my mental health. Every single offer of help from my coach... made such a big impact in this difficult year. Staying well mentally and having this help allowed me to focus on academic growth for students."

Instructional coaches mentored and supported staff as they completed their self-reflection and planning form, chose their core competencies, and determined their growth indicators. An e-learning teacher said, "My main goals through my TIC work and observations were building an engaging curriculum for virtual learning and ensuring my students were socially and emotionally stable in this environment. We talked through many strategies and resources, which was super helpful. Staff chose their observation structure from one of three options: one full length observation, two mini-observations, or three learning walks. Observations were in-person or virtual via Google Meet, depending on the learning model. Staff also chose the type of feedback that would best support their learning on their self-determined core competencies. "I appreciated the thoughtful feedback. He effectively communicates feedback to not only reassure my work but to stretch my thinking and practice." said a teacher.

Using a variety of data sources taken directly from TIC observations (videos, still photos, interviews with students, scripts of instruction), staff were coached on instructional strategies which could have a positive impact on student achievement and well-being. A teacher shared, "Talking/reflecting with Coach is incredibly comfortable. Observation notes were organized in a very helpful way to support my reflection on my 2 competencies. Questions that she asked were specific and indicated that she recalled very specific elements of my lesson. I appreciated the time she took to help me...really reflect and affirm my own teaching practices."

M-GEM, as a growth model, encouraged staff to reflect on authentic classroom and e-learning instruction, and to take risks by implementing new, innovative techniques and technology tools into their instruction. Staff analyzed the impact of their instruction and support of students throughout the year, which was critical as learning models and COVID-19 protocols changed. One teacher described the experience this way: "The support I received [from my coach] heightened my awareness of all students and the varied ways in which they understand the delivery of my curriculum, my relationships with individuals, and how I can make my subject area more authentic. The student connections were more personal and authentic. I noticed more students pushing themselves." Teacher Instructional Coaches also reflected on how their coaching impacted classroom instruction. A TIC shared, "The greatest successes are when I can see a direct line of impact from a coaching conversation to student experience and growth. One of the greatest successes is when teachers have a shift in mindset that ultimately affects future practices."

TICs supported classroom instruction through their work with PLCs. "Invitations from specific PLCs to join them virtually and to discuss their SMART goal creation. Rich dialogue ensued from these invitations and a deeper understanding of what their PLC wanted in a SMART goal along with how to accurately measure it," said a Teaching Instructional Coach. TICs assisted with writing smart goals, analyzing data, and connecting PLC members to resources. A new resource this year was a PLC Video Series created by TICs. Each month a link to the video was posted on PLC logs. These videos covered a variety of topics for discussion and reflection. TICs also helped create a culture of collaboration and support so that PLCs worked in unity to better focus on the academic and social/emotional needs of students.

How did the work of teacher leaders impact student achievement?

M-GEM's personalization of observations and focus on staff reflection and growth allowed TICs to work with staff on their self-determined areas of need, interest, and/or passion. A teacher explained, "By focusing on these competencies, I was able to have a safe and positive classroom environment in which students were able to keep their learning moving forward - in spite of all of the changes in learning models."

TICs collaborated with staff on a wide variety of topics related to increasing student achievement and well-being. "In this crazy pandemic year, focusing on students' social and emotional learning and regulation was incredibly important. Focusing on this area enabled me to better reach students who were struggling or needed more connection. This in turn impacted their willingness to continue to work on their assignments and learning tasks," shared a teacher. Topics of collaboration included increasing awareness of students' academic needs, heightening student engagement and social/emotional competencies, narrowing the focus for more personalization and differentiation, elevating critical/flexible thinking skills that students could apply to assessments, and encouraging constant reflection on student learning and performance. One teacher stated, "Coach's support and feedback helped me to reflect on my practice and incorporate the use of visuals and informal assessments. This ultimately supported my student learning and achievement through providing feedback and proper lesson pacing as a result."

TICs also reflected on the impact of their coaching conversations with staff on student achievement. This school year staff had to be flexible and adapt to the ever-changing learning models. Assessments to measure student achievement were varied depending on the learning model. A TIC shared, "Many teachers this year have been interested in finding new or different ways to assess student learning, to provide students with choice in demonstrating their understanding, or to engage students in self-reflection and self-assessment. To this end I have engaged in brainstorming, sharing of ideas, and active listening with clients as they reflected on new strategies and routines around measuring student achievement." Technology also played an important role in measuring student learning. Another coach responded, "The biggest way I supported teachers in gathering data on student growth was through the use of technologies. For example, we had a lot of discussions and demonstrations of how to use Seesaw, Pear Deck, EdPuzzle, and Nearpod to assess for understanding."

Review Findings

How did the training teacher leaders received impact their ability to fulfill the responsibilities of the position and meet the needs of the licensed staff members?

Teacher Instructional Coaches (TICs) received various training opportunities throughout the year, such as: 1) topical sessions at the Metro Coaching Summit on January 8 and May 21; 2) online modules around Blended and Online Learning with Catlin Tucker; 3) training on "Psychological First Aid and Behavioral Health Interventions" with Dr. Tai

Mendenhall; 4) free webinars hosted by Learning Forward on topics such as 'Learning from Coaches: Supporting Teams and Individuals,' 'Coaching and Mentoring in a Virtual World,' and 'Coaching Experienced Educators'; and 5) a training session with Dr. Dave Peterson on "Coaching for Teacher Growth in a Distance Learning Environment". TICs also met twice a month for team meetings during which time they had opportunities to collaborate and problem-solve around timely topics and scenarios. TICs reported these numerous training opportunities resulted in cognitive and professional growth with staff, and they look forward to future opportunities such as an end-of-year book study.

With the support and guidance of their coaches through effective questioning and coaching techniques, staff reflected on the core competencies to choose their areas of growth, create a professional development plan, and put their learning into action in their classrooms. As a result, TICs observed staff stretching their boundaries to develop and implement new strategies and experiences for students. For example, one client shared "Coach helped me to reflect and develop/implement actionable items to get closer to achieving my goals of helping students achieve their goals." Another staff member shared "The meetings I had with Coach were centered around student-learning and coach always made me think about what I do and how it impacts my students."

TICs also provided support to staff needing help understanding M-GEM and/or navigating TalentEd. This individualized support helped teachers to better understand M-GEM and its impact on student learning, as one respondent shared "My tic was so insightful and helped me process through my goals, thinking about how I would grow and how they would impact my students."

What did the results of the evaluations of the teacher leaders in their leadership roles demonstrate about the impact they had on the effectiveness of the licensed staff members?

Staff responded that they appreciated the support, encouragement, understanding, and feedback they received from TICs, as one respondee shared "coach was very reflective and encouraging in the observations, [... provided] great feedback, and offered a new perspective to our learning environment that I was able to apply into my teaching practice." Given a chance to evaluate how working with a coach impacted their professional teaching practice, staff reported that coaches were active listeners, supportive encouragers, and effective agents of professional growth. One staff member stated, "My teaching was influenced by being able to reflect and talk through my teaching with a coach; I was able to realize or make revelations about how things might work differently or better." Another staff member shared, "My coach offered up many ideas for me to think about that directly impacted practices in my classroom. My coach helped me to reflect on what I was doing and the impact it had in the classroom."

Staff also indicated that coaches were a welcome source of calm during a chaotic year, helping to create cognitive space to reflect on the effectiveness of their work with students. One staff member shared, "In a very interesting year, my coach provided a calm and flexible space for me to work through how my teaching looked this year...[and as a result] I looked more closely at what I could do and make those systems more effective for this year."

Recommendations

How will the district use the review findings to improve the effectiveness of teacher leadership?

The district will continue to use the Teacher Instructional Coach model in connection with the M-GEM model as staff report that the work they do with their coaches is impactful on their teaching and leads to meaningful student learning and experiences. As M-GEM matures, compulsory forms will be evaluated to maximize reflection and minimize uncertainty. TICs will remain flexible in offering to meet virtually or in-person with their colleagues based on needs. TICs also appreciate training and growth opportunities as teacher leaders. As such, training for TICs will continue to build their skills in cognitive coaching and the M-GEM Model; additionally, TICs are hoping to train and reflect around equity, as well as remaining open to other opportunities that arise. In the coming years the frequency, duration, and structure of regular meetings may change to accommodate these multiple goals (e.g. developing specific skills or practices through training versus essential programmatic discussions).

Core Component: Job-embedded Professional Development

Implementation

Are learning teams configured and meeting as outlined in the approved plan (approval letter and subsequent plan change approval letters)? ☐yes X no

Due to scheduling challenges, PLCs were required to meet for 30 consecutive minutes twice monthly as opposed to 50 consecutive meetings. As noted in the report, most PLCs met more frequently to address student needs. They only needed to record the two 30-minute meetings in their logs.

Impact

How did teacher learning from learning teams and other job-embedded professional development activities impact classroom instruction?

In this year's Professional Learning Community (PLC) survey, staff commented on the necessity, meaning, and value in their work together. They found support as they faced the challenges of this unique year, and they were able to collaborate in ways that impacted classroom instruction. Staff were able to share ideas, technology tools, commonalities, and creative solutions as they prepared curriculum materials and instructional strategies together. This impacted instruction, as one cross-district team noted: "It is helpful to connect with teachers across the district to discuss situations and formulate solutions to problems. Our discussions enabled us to remain more vertically aligned districtwide." Additionally, many teams noticed that they were able to focus their data analysis on specific students and prepare classroom instruction and interventions accordingly: "In our discussions, we talked about both [the whole] group and individual students to share concerns and ideas to work on specific topics and develop new ideas to meet the learning objectives. This was an extraordinary and challenging year and we were [focused on] our students." This was a common theme of PLC time being student-centered and focused on student needs and growth.

Classroom instruction improved this year as staff could share a variety of instructional tools and practices in their PLCs and learn from the diverse voices on each team. Staff noticed the benefit of this for their students as they "shared resources and ideas and perspectives, and students were thus exposed to a wider variety of instructional practices so they could each benefit from what best fit their learning style." Discussions that occurred in PLCs helped spark innovation, curiosity, and vulnerability among staff. Everyone tried something new, and their PLCs provided a helpful place to reflect, review, and revise. Many teams made important instructional decisions; one group explains that "PLC discussions were always supportive as we worked collaboratively...with a new curriculum, and the PLC served to provide time and support as we assessed how the new lessons were going and made changes/ adaptations when necessary." Several teams noticed that their work on instructional strategies led to both teacher learning and student growth and success.

Engagement was another focus area of improved classroom instruction this year, and many PLC discussions focused on engaging students and helping them become more independent learners. This example represents how many teams persevered together to impact classroom instruction and support their students: "As a PLC, we quickly developed a 'safe space' where we all felt we could divulge our biggest problems and not shy away from failures. This allowed us to help one another and look for ways all of us could improve our instruction moving forward. By sharing failures, the PLC was able to support one another and help each member create a better approach for future lessons. Our students then saw a change in our instruction and a better approach, leading to better classroom instruction and overall student achievement."

How did teacher learning from learning teams and other job-embedded professional development impact student achievement?

Professional Learning Communities provided opportunities for staff to collaborate on the four guiding questions of PLCs and focus on the students in front of them. Student achievement was impacted through this work in a myriad of ways. Staff commented on how discussions concentrated their efforts on strategies, commonalities, technology tools, interventions, and specific learning goals. Teachers and staff spotlighted both student learning as well as well-being during their meetings: "Discussions and collaboration led to altering delivery models and improving student learning and student and teacher well being [sic]." Many teams noticed specific and sometimes unexpected growth areas throughout this unprecedented year. Their work in PLCs directed their goals, narrowed their core instruction and assessments, and impacted student learning in new ways. One team said, "In the simplest way to put it, our students' analytical and argumentative writing and thinking improved." Students and families could trust teachers and staff were prioritizing students and their achievement because of all the work they were doing as professionals to learn and grow together. They were able to share this learning with students, as one team described, "[Our] collaboration increased capacity for our students to be able to grow, feel confident in their work and create better consistency within the district. Our collaboration also increased resources for individual review."

Review Findings

How did the sites or learning teams identify needs and instructional strategies to increase student achievement?

PLCs identified needs by looking at standards, designing and conducting assessments, analyzing student data, responding to guiding questions, and crafting students' learning goals. PLCs aligned instructional strategies with the Minnetonka Framework and Minnetonka's Growth and Evaluation Model to increase students' achievement. Throughout these processes, purposeful attention favored problem-solving and advancing innovation within the oftentimes ambiguous and stressful contexts of multiple learning models during a pandemic. For example, a PLC noted that "This year our PLC discussions were very student-focused across MME/MMW. PLC discussions were solutions-oriented with a variety of ideas and collaboration in problem solving. PLC focused on the variety of models and how to best adapt SEL instruction to a variety of learners throughout the academic year." Another echoed this in saying that "The collaborative conversations were useful and constructive in designing a curriculum that we were pleased with, and meets the needs of the learners." In relation to navigating challenges inherent in modifying curricula, several PLCs described the importance of working together over time (a process) instead of independently and/or at once (an event). One noted that "This year, with us being physically separated, we relied on each other, [and] we had to constantly adjust our pacing. Clear communication with each other was so important. We also made a lot of adjustments due to teaching in a hybrid format."

How did learning teams use data and implement the selected instructional strategies and follow-up on implementation?

PLCs' efforts in collecting data and implementing instructional strategies facilitated a baseline foundation in teamwork from which they then performed at a high level. One described this in noting: "[Our] time and energy was spent on developing our goal, discussing implementation, and, ultimately, supporting one another through a challenging year." Information gathered came from multiple sources (e.g., formative, summative, and standardized assessments, collective class- and personalized student- data) to drive and implement instructional strategies. These data enabled PLCs to effectively guide team reflections and problem-solving geared toward supporting students' achievement and success during the unprecedented context(s) of having to use multiple learning models during a global pandemic. A PLC shared, for example, that "Our analysis of data collection techniques and challenges during remote instruction led us to clarify how students could best complete their work; being more intentional about identifying lessons...helped guide students in their understanding." At the same time, data informed the generation of strategies and interventions that were personalized to unique students' needs. PLCs were thereby able to push students (individually and across whole classes) in their learning and growth.

Recommendations

How will the district use the review findings to improve the effectiveness of job-embedded professional development?

In the upcoming 2021-2022 school year, PLCs will have a renewed and refreshed focus on student learning goals and data analysis. More than ever this year, teachers and staff recognized the essential and meaningful work that occurs within PLCs and the deep and moving impact on student achievement that teamwork accomplishes. When true collaboration centered around students takes place, genuine success is possible. PLCs continue to be effective, and when paired with M-GEM, they offer important professional development. One team explains, “Our collaboration in our PLC really helped us target areas that we were seeing across the grade level. Our communication and ability to discuss problem areas, share ideas, strategies and formative/summative assessment improved our classroom instruction in person and online.”

With the addition of the monthly PLC video series, TICs offered reflection questions and focus areas for teams each month and will continue to offer support in the future. Many groups commented on the benefits of cross-district PLCs and the improved alignment and student learning goals that they provided, so this work will continue in the future. TICs can also facilitate connections between PLCs and M-GEM by building competency cohorts and professional development sessions for individuals and teams. Also, connections between PLC work and this year’s district-wide training on developmental relationships from the Search Institute will be incorporated. The current One-Stop-Shop, PLCs note taking tool, was edited for ease of use and additional linked resources, including developmental relationships, in 2021-2022.

Core Component: Teacher Evaluation

Implementation

Are licensed staff members observed/evaluated as outlined in the approved plan (approval letter and subsequent plan change approval letters)? x yes ☐no

Impact

What impact did the observation/evaluation process, including coaching, have on classroom instruction?

The observation and coaching process significantly influenced classroom instruction. Teachers reported that meeting with their instructional coach was a positive experience that allowed them to feel better connected socially and emotionally and to dig deeper into the core motivations behind their instructional decisions. One teacher shared, “Time with my TIC helped keep me sane during this chaotic year and provided much needed time and space to feel vulnerable, find support, engage in reflective dialogue and stretch their thinking around best instructional practices, mental wellness and strategies amidst the learning model shifts during this COVID Year.” One teacher shared, “My coach asked very meaningful questions that helped me understand how my decisions impacted my students. She would often paraphrase my answers but zero in on the important part of my answer in a way that reminded me how I was working toward not only my own goals but sometimes building or district goals." Another teacher reported, "It allowed me to design meaningful and impactful lessons to really stretch thinking and offer choice for students to demonstrate knowledge."

Coaches were able to be a source of positivity, a sounding board and bring calm, new perspectives when observing the various learning models (hybrid, distance, in-person, pod-teaching) due to COVID. One teacher commented, "My coach's positive outlook and affirmation of what was working allowed me to have more confidence in changes and modifications I was making to content/curriculum -- especially during 1st semester when we were remote. This helped me feel more comfortable about modifying lessons and assessments for students, while also having high expectations for their learning." Another teacher reported, "I appreciated my coach's willingness to go virtual and give me feedback on my lesson delivery to students who were streaming into my class. It was difficult for me to know exactly what it was like for my students, but I had been working on trying to get their voices and engagement into the class. Coach was able to provide clear and honest insight into the experience."

Through each teacher/specialist's selection of two or three core competencies, they could personalize their M-GEM focus areas and goals for the year. There was intentional relevance to the chosen competencies and classroom experiences. One teacher noted, "It forced me to learn new approaches to teaching in those areas. I knew I needed to show growth in the two areas. When I began working on the goals I began to see a difference not only in my teaching but also in student learning. I like this approach to observations very much. I feel like it is much more relevant than our last approach. I was able to pick goals that I was ready to work on and were interesting to me. I was also not forced to reflect on goals that I already felt confident in while ignoring goals I felt needed work."

Another teacher shared, "Having a year-long focus of two competencies and holding myself accountable to them throughout the course of my observations made me much more intentional about providing students with individual feedback and the importance of charting progress over time."

Coaches noted the four highest chosen competencies during this COVID year were around designing meaningful and engaging instruction, creating a safe and positive student-centered atmosphere, developing social and emotional competencies and providing feedback. The power of choice in selecting competencies allowed for intentional and purposeful work in serving students' current needs based on the unique circumstances of the year. One teacher affirmed, "This experience added to my students' learning by helping me narrow down areas I wanted to focus on within my instruction. Working with my coach in these areas helped me to reflect more and strengthen my progress monitoring/reporting skills. This showed me the importance of providing feedback to my students both in real time and over the course of their modules."

What impact did the observation/evaluation process, including coaching, have on student achievement?

Teachers and specialists reported that the observation and coaching process was invaluable to student success this school year. In the recent coach survey, licensed staff repeatedly commented on the impact that coaches had on themselves and on their students. One teacher wrote, "My coach's positive outlook and affirmation of what was working allowed me to have more confidence ... especially when we were remote. This helped me feel more comfortable about modifying lessons and assessments for students, while also having high expectations for their learning."

As schools shifted between unique teaching models (hybrid, distance, in-person, pod-teaching) during this COVID year, coaches assisted them in developing engaging and meaningful learning experiences for students. Coaches supported staff in leveraging technologies and best practices to personalize experiences, deepen differentiation, increase student voice, and build connections with and between students. One teacher shared, "My coach helped me structure my new school day for e-learning to support students learning synchronously and asynchronously. Some students learned better one way or another, so my instruction was differentiated to meet varying students' needs." Another teacher observed how the coach helped her amplify and strengthen student voice, "My coach helped me use PearDeck during classroom discussions ... which has led to stronger responses from students." Many teachers and specialists shared the heightened importance of clearly communicating learning objectives and expectations when they had less in-person contact with students. Coaches assisted licensed staff as they developed these communication routines and procedures that ultimately led to higher levels of learning and achievement. A teacher shared, "I'm much more intentional about keeping instruction focused and based around standards/learning goals. I'm clearer and communicate more with students about expectations and how to achieve success." Another teacher reflected on the impact that the coaching process had on her growth and student achievement, "My discussions with my coach helped to center me on student learning and achievement. They provided a forum for deep discussions about reaching students and improving their experience in my class."

Review Findings

How did the feedback teachers received from each observation/evaluation assist in self-reflection and improved instructional practice?

The feedback licensed staff received from each observation assisted in self-reflection and improved instructional practice by offering additional perspective on their work. Many teachers/specialists commented on the benefit of having another person's perspective and the chance to stretch their thinking and reflect more deeply on their craft. Being able to externally process with a TIC allowed teachers to rethink their approaches to classroom strategies, be more intentional with their instructional decisions, brainstorm ways to create meaningful relationships amidst a pandemic and hone in on ways to make classroom discussions more effective during the many model changes of the COVID year. One teacher noted, "I was able to view the new project I was trying to do with my students through another lens, so the feedback that I received helped me determine how well the project was working and where I needed to change portions of it. This created a stronger project, which translated into a better educational experience for the students."

Through the observation notes and feedback provided by Teacher Instructional Coaches, teachers/specialists were able to review the data and make timely instructional changes. One teacher highlighted, "I was able to use my coach's notes, photos, and videos, along with our conversations to further reflect on my practice. I discovered I was more apt to "jump in" and help kids rather than... give them more thinking time after asking a probing question. After becoming aware of this, I was more cognizant of this and worked harder to allow kids to linger longer (when working through a challenging problem) after asking a guiding question rather than jumping in to help too soon." Another teacher shared the benefit of another set of eyes within the pod classroom, "My coach observed the pod that I was streaming to and gave me feedback about the best way to approach students and keep them engaged in learning even though I was not present in the room."

Teachers felt particularly strong regarding the questions that TICs asked and feedback that was provided and that allowed them to be vulnerable and continue to influence the depth of their role. One teacher said, "Coach asked thoughtful questions and actively listened for ways in which he could support our overall goals. He provided specific feedback throughout the process that allowed me to monitor and adjust my practices as needed."

How did the training observers/evaluators received throughout the year impact inter-rater reliability and their ability to provide constructive and meaningful feedback to all licensed staff members?

The training that Teacher Instructional Coaches received this year contributed to their collective knowledge and skill sets in a variety of significant ways. Given the highly unusual school year because of COVID-19, it was critical that coaches supported and served licensed staff as they shifted between multiple learning models and worked to meet the needs of students. TICs received ongoing training on how to best support licensed staff during this challenging year. Importantly, TICs participated in a three-part training with Dr. Tai Mendenhall on understanding the impact and sequences of stress events and stressful processes. This training was invaluable as TICs worked with staff in the midst of highly stressful and unprecedented circumstances. TICs received several additional training opportunities this year, including with Dr. Dave Peterson and at the Metro Coaching Summits. Additionally, as a group, TICs participated in professional book/journal studies, webinars, and online courses which developed shared knowledge, approaches, and aptitude for the coaching/feedback process including, Onward: Cultivating Emotional Resilience in Educators by Elena Aguilar; Better Conversations by Jim Knight; Think Again by Adam Grant; The Learning Professional, Leaning Forward Journal; and online courses by Catlin Tucker and George Couros.

TICs worked together to build banks of much-needed resources and videos for staff to use as they transitioned into and out of teaching models. These resources supported staff as they pursued new instructional strategies, designed engaging lessons, and built classroom communities across models. In all of these ways, the training TICs received enabled them to provide relevant, personalized, and reflective feedback to licensed staff. As one coach stated I know I have been successful, "when I can see a direct line of impact from a coaching conversation to student experience and growth. One of the greatest successes is when teachers have a shift in mindset that ultimately affects future practices."

Recommendations

How will the district use the review findings to improve the effectiveness of teacher evaluation?

Through its second year of implementation, M-GEM has provided for staff choice and personalization in chosen competencies amidst a year of uncertainty and continued to allow for professional growth. Suggestions for improving the effectiveness of M-GEM derived from the licensed staff include:

- Re-evaluate the M-GEM forms prior to 2021-22 school year to check for redundancy in some of the questions (in pre-cycle plan and reflection forms)
- Possible time for job-embedded professional development to dedicate intentional time for staff to delve deeper into their chosen M-GEM competencies/goals and resources.
- Continuing to have the TICs personalize the M-GEM process for licensed staff.
- Continuing to offer support in a variety of ways that are responsive to licensed staff members' diverse needs.
- Provide wider examples of artifacts, success indicators and SMART goals to include specialist roles within the district.
- Ongoing awareness of the unique needs teachers/specialists will have as a result of this COVID Year.

TICs also noted that teachers may continue to need significant support in writing success indicators, a key action that enables TICs to gather relevant data for the teacher during the observation process. TICs propose to offer individual and small group sessions to support writing success indicators as well as having models of success indicators from 2019-20 available to teachers.

TIC suggestions for their own training include:

- supporting the mental health of staff
- cognitive coaching and advanced cognitive coaching as it specifically supports M-GEM
- M-GEM core competencies
- culturally responsive teaching

Core Component: Performance Pay and Alternative Salary Schedule

Implementation

Are the performance pay amounts and standards the same as outlined in the approved plan (approval letter and subsequent plan change approval letters)? ☐ yes **X** no

If no, please explain the changes that have occurred and why?

Is salary schedule movement or base salary increase based on the same measure of performance as outlined in the approved plan (approval letter and subsequent plan change approval letters)? **X** yes ☐no

If no, please explain the changes that have occurred and why?

Impact

What percentage of all licensed staff met the standard to earn performance pay for the measures of student achievement? TBD; site goal not yet available %

What percentage of all licensed staff met the standard to earn performance pay for observation/evaluation results? 98.0%

What percentage of tenured licensed staff met the standard to earn performance pay for observation/evaluation results? 100%

What percentage of probationary licensed staff met the standard to earn performance pay for observation/evaluation results? 91.1%

Is performance pay awarded for another area (besides schoolwide goals, measures of student achievement and observation/evaluation results)?

If yes, what percentage of all licensed staff members met the standard to earn performance pay for this other area? %

What percentage of all licensed staff met the standard to earn movement on the salary schedule or an increase in base salary? 98%

What percentage of tenured licensed staff met the standard to earn movement on the salary schedule or an increase in base salary? 100%

What percentage of probationary licensed staff met the standard to earn movement on the salary schedule or an increase in base salary? 91.1%

Recommendations

How will the district use the data to improve the effectiveness of this core component?

General Program Impact and Recommendations

In 2020, literally overnight, teachers were thrown into "survival mode" as they were charged with getting ready to support at-home and hybrid learning. They were asked to set up teaching offices at home while worrying about their own families and personal needs. With the new reality of teaching during the pandemic, the way in which teachers connected and provided instruction changed, and the role that Q-comp played adapted in order to meet their needs, so that students could receive the best instruction possible in order to be successful.

What overall impact on instruction has the district or charter school seen as a result of implementing the Q Comp program?

TICs took on new roles and responsibilities while also maintaining their original roles. They took temperatures of students entering buildings, helped in handing out meals, provided technology support as they assisted the technology coaches in preparing rooms for e-learning, provided emotional support and encouragement to teachers feeling overwhelmed, and became reserve teachers when the need arose. They were tasked with identifying successful behaviors and teaching strategies that were beneficial to students, and sharing the most successful strategies with other teachers/specialists in order to make learning more effective and engaging.

Teachers and specialists shared the many ways that their professional relationships with TICs had a positive impact on instruction and program delivery. One teacher stated, "I really appreciate my Coach's support, especially this year. It was very helpful to talk with her about different ideas for instruction in a virtual setting. She had helpful suggestions that influenced the instructional decisions I made, especially regarding the tools I used in different lessons."

Another teacher wrote,"I was very interested in learning more about how to engage students in the online, hybrid, and then in-person formats as it seemed that the students were getting quieter and quieter with each change. It was hard to get them back into the swing of talking in class. My coach gave me great ideas on how to bring that back. In addition, they affirmed that this was true of many classes, allowing me to feel heard and affirmed. They provided examples from other teachers, examples they had read about, outside resources, and specific language to use to create a safe space for talking while still pushing them a little bit. I was able to integrate these things, and they helped immensely!" A third teacher added, "His support helped make student learning and engagement a critical focus of our conversation and always brings the discussion back to what is best for kids."

The mission of PLCs in the district remained constant throughout the year, focusing on student learning despite the delivery model of instruction. One PLC stated the following, "Our PLC discussions were dynamic and driven by student learning. We used multiple modes of communication and used student based evidence to drive our decisions regarding instruction."

In addition, PLC members looked more closely at the social and emotional needs of their students, as these needs impact the ability of students to learn. One PLC wrote, "After collaborating with our PLC we focused on our survey data that indicated that we needed improvement in our classrooms related to social emotional needs. We implemented common instructional strategies and content that worked to help our students become more flexible and resilient during this year of many changes"

Work within PLCs also concentrated on providing students with a more consistent learning experience regardless of school or delivery model. Cross-district PLCs were essential to this focus. As mentioned by one PLC, "We strived for consistency across buildings this year and used PLC time as a valuable collaboration opportunity to discuss student needs and family concerns. As a team, we planned effective lessons together, we bridged the family connection and created universal lessons used district wide." PLCs also took time to streamline their curriculum, focusing on what was most important for students to learn. One team stated, "Our PLC was very productive this year and together we had many meaningful and purposeful conversations around instruction. We were able to modify and adjust content and pacing to meet the needs of our students. We often met more times than required as we found our work to be productive and helpful in planning what we were trying to accomplish as we work through a pandemic."

PLCs continued to align their SMART goals to the four guiding questions and the Minnetonka Framework. During each meeting, teams recorded evidence, action steps, and next steps about how they collaborated and implemented a variety of research-based assessments and instructional strategies, aligned instruction, collected and analyzed data, and followed up on implementation of the instructional strategies. WIth the support of TICs, PLC groups developed and evolved SMART goals to meet the needs of their own students throughout the year. Staff have also commented on the positive impact PLCs have played during the distance learning caused by COVID-19 and the Governor's orders.

With the M-GEM observation process, teachers choose 2 or 3 core competencies to work on throughout the school year. A number of teachers stated that choosing specific core competencies helped them stay focused on improving their instruction in those competencies throughout this unusual school year. One teacher stated, "These core competencies were imperative in keeping me on track, as the learning model kept changing. I needed to continually make decisions about modifications of instruction and assessments based on the data I gathered about my students." Having the ability to choose the observation models was also mentioned as a positive, but it was somewhat limited this year due to the constantly changing teaching environment. TICs reported they were able to positively impact instruction through the observation process when it was combined with thoughtful, reflective discussions with staff.

What overall impact on student achievement has the district or charter school seen as a result of implementing the Q Comp program?

When working on an individual basis with teachers and specialists, TICs assume multiple roles in assisting teachers to increase student achievement. The focus of the observations and discussions centered on the teachers selected core competencies and required the flexibility of the TICs to use their training as a cognitive coach, consultant, and conduit of district guidelines, protocols, and best practices. Teachers and specialists reported through the surveys that their work with TICs directly impacted student achievement by; increasing student engagement and voice, giving intentional feedback, tracking student progress of learning goals, developing new assessments, varying approaches, and alignment of technology with curriculum and student needs, maintaining dual teaching methods for in-person, hybrid, and e-learning students, and gaining student perspectives to increase well being and build community. One teacher reported, "My TIC helped me structure my new school day for e-learning to support students learning synchronously and asynchronously. Some students learned better one way or another, so my instruction was differentiated to meet varying students' needs." Another teacher stated, "My TIC support allowed me to see my classroom from a perspective I wasn't able to at the time. The TIC had great insight to what the classroom looked like without me and thus allowed me to have a greater ability to connect with those students and impact their learning and achievement...The TIC points out the little things I am doing well that make a difference for students. The technology I learned and added to my instruction helped with finding ways for more active learning and participation in e-learning."

TICs also reported that PLC work helped guide teachers and staff to differentiate their work for all learners through the challenges of teaching during a pandemic. This work will benefit students in future years. As one PLC stated, "After this difficult year, we learned a lot from the modifications we made throughout the year. Having to be flexible led to new ideas about instruction and feedback for students. Some of these new ideas will lead to modifications in post-pandemic educational planning."

Through their PLC work, teams of teachers and staff could create, adapt, respond to, share insights about, and target student work to increase achievement. The collaborative nature of PLCs and their shared goals and focus impacts student achievement through piloting best practices. One PLC member stated, "Collaboration with our team led to the sharing of different teaching philosophies, perspectives, and approaches. Working together helped us achieve a deeper dive into this new curriculum being implemented. Together, we were able to analyze student data, determine what was successful and what was not. We could then work together to create solutions to better supporting our students' learning, which ultimately led to a greater level of achievement." The value of cross district PLCs and the use of technology to have virtual meetings increased program development. One PLC indicated,

The M-GEM model of observations allowed teachers and specialists the flexibility to choose their core competencies, determine their success indicators and data collection methods, have options for observations, and reflect with their TIC on their instruction while aligning their decisions with building and district goals. A teacher reported, "My Coach asked very meaningful questions that helped me understand how my decisions impacted my students. She would often paraphrase my answers but zero in on the important part of my answer in a way that reminded me how I was working toward not only my own goals but sometimes building or district goals."

Staff also reported learning teaching strategies through the observation process that they could directly apply to their work with students to boost engagement and achievement. "I am very comfortable with this process. Teaching moves at the speed of light, and it allows me to find new resources, tools, and to really focus on the process of lesson planning for my students so that they can be successful"

How will the district use the review findings to improve the overall effectiveness of the program?

TICs will provide additional support and feedback to guide PLCs in writing and implementing their SMART goals. In addition they will work with the PLC members in developing interventions and emphasizing the Minnetonka Framework as it relates to PLCs and best practices for students. TICs will also give attention to improving the PLC log as well as writing better questions for the TalentEd forms in response to staff feedback. TICs will continue to guide staff through the personalized, professional Minnetonka Growth and Evaluation Model. This may include professional development as well as having conversations with teachers around the core competencies, setting goals, identifying success indicators, and outlining evidence that shows growth in the areas they selected.

The PLC survey reinforced that Professional Learning Communities were a vital time to collaborate with team members, develop curriculum, learn/test strategies, create/modify assessments, and analyze student/audience/program data to best meet the students' academic and social emotional needs in a professional and collegial manner. One PLC shared, "We had very fruitful PLC discussions with relevant and time effective goals that helped our first grade learners make a great deal of growth in both academic and social emotional learning." Cross district PLCs praised the ability to meet virtually and expand their membership for more ideas and consistency of student learning and assessments between buildings. One PLC mentioned, "We greatly appreciate the opportunity to work with our cross district peers in an effort to collaborate and keep services between the buildings as consistent as possible."

Results from surveys show that teachers and specialists appreciated the personalization and flexibility of the M-GEM model. A staff member stated, "I appreciate the Coach's approach...the coach meets me where I am and really fosters a reflective mindset."
M-GEM allows for autonomy of choice in observation method, defining staff goals, and identifying useful evidence for growth. A teacher reported that when choosing their observation type, "It helped get an accurate snapshot of a "regular" day of school - not spotlighting one particular lesson, but just taking a look at typical practices makes this feel more genuine and helpful."

Continuing with the M-GEM model allows personalization and flexibility during observations so that the process is authentic and useful for teachers and specialists. They will continue to have choices in determining how their professional growth will align with building and district goals. Coaches will continue to improve the effectiveness of the program by encouraging and helping staff to delve deeper in their professional learning and effectiveness when working with students. As reported by a teacher, "My TIC was so insightful. The coach helped me process through my goals and thinking about how I would grow and how they would impact my students. Such a great listener, advice giver and deep thinker."

One-Stop-Shop Excerpts

PLC One-Stop-Shop 2019-2020

PLC Name [redacted]

PLC Members [redacted]

Start / End Time: [redacted]

PLC Lead [redacted]

Norms: Be Professional at All Levels
- Be on time; be prepared.
- Develop and implement a meaningful agenda.
- Create responsibilities and follow through with them.
- Work with colleagues' best interests at heart.

Meeting Location [redacted]

Date	Members Absent	Current Student Learning SMART Goal (Complete each time)	PLC Guiding Questions Discussed: Essential Learning or Assessment	PLC Guiding Questions Discussed: Intervention or Extension	Evidence, Action Items, and Next Steps (Minnetonka Framework / M-GEM Core)	Framework Dimension Discussed (Dropdown)
9/12/19	NONE	By November 1, all students will show mastery (90% accuracy) on ALL four math facts.	What do we want students to learn? (Essential Learning)	How will we respond when they don't learn? (Intervention)	PLC Kick-Off Meeting and Completed Membership Form	Personalized Learning
9/26/19	NONE	By November 1, all students will show mastery (90% accuracy) on ALL four math facts.	What do we want students to learn? (Essential Learning)	How will we respond when they don't learn? (Intervention)	Currently 70 out of 95 students have achieved mastery.	Communication
10/3/19	NONE	By November 1, all students will show mastery (90% accuracy) on ALL four math facts.	What do we want students to learn? (Essential Learning)	How will we respond when they don't learn? (Intervention)	Updated goal: 78% of 5th graders have passed.	Use of Technology for Learning
10/24/19	Karl Boberg	By November 1, all students will show mastery (90% accuracy) on ALL four math facts.	What do we want students to learn? (Essential Learning)	How will we respond when they don't learn? (Intervention)	Updated Goal: 88% of 5th graders have passed.	Use of Technology for Learning
11/8/19 2-hour	NONE	SMART Goal: By November 22, the grade level Greek&Latin roots average will improve from 63.6% to 78.6% based upon a pre and post assessment given on Socrative that measures student understandinig of Greek and Latin root meanings..	How will we know if they have learned? (Assessment)		Wrote new goal based on the Socrative Latin root means.	Use of Technology for Learning
11/14/19	NONE	SMART Goal: By November 22, the grade level Greek&Latin roots average will improve from 63.6% to 78.6% based upon a pre and post assessment given on Socrative that measures student understandinig of Greek and Latin root meanings..	How will we know if they have learned? (Assessment)		We created a five day plan to support our goal. This includes IXL practice, whole group direct instruction, Quizlet practice, and practice with Gimkit. Students will take the post test on 11/22. We believe our students will get 100% on the post test and never forget what they will learn next week!	Collaboration
21/19 2:40-3	NONE	SMART Goal: Goal achieved. The grade level average score on the post assessment was 91% on Socrative assessment that measures student understanding of Greek and Latin root meanings.	How will we know if they have learned? (Assessment)	How will we respond when they don't learn? (Intervention)	Students who have not completed the IXL practice were also the students who scored on the lower side. Students will be required to finish the IXL work during the next week.	Collaboration
12/12/19	NONE	SMART Goal: On the Fall Oral Fluency assessment, the target group learners (identified as students who are below the			Creation of the new SMART Goal. We pulled the Fall Data.	

2020-21 | Mid-Year Feedback (principal) | Year-End Check-Out (APOC) | Sample SMART Goals/Resources | PLC Expectations

Figure 1: PLC One-Stop-Shop Log

One-Stop-Shop Excerpts

PLC Name: [redacted]

PLC Members: [redacted]

Administrator review date: 1/27/20

Adminstrator feedback: You had a clear goal and made great progress toward reaching it. You also have a plan for those student that still need support.

PLC Mid-Year Goal Reflection:

1. Please cut and paste the goal(s) directly from your log that has had the greatest impact on student learning so far this year.

By November 1, all students will show mastery (90% accuracy) on ALL four math facts.

2. Reflect for a moment on that goal. What was your evidence of student learning?
You do not need to attach data; a brief summary of the results is great. Evidence may be quantitative or qualitative.

As of November 1 we had 88% of 5th graders pass. The total number of students not passing was 11. Those who did not make this goal were identified as SE (6 of 11) and receive support with Julie Quennan (8 of 11).

3. How did setting this goal impact your instruction, interventions, and/or extensions?

We still see this as an important goal to begin the school year. The interventions that were used were support time in school and an at home component to build knowledge.

4. Why do you think this goal was valuable to your students as learners and to your PLC?

We have noticed that knowing math facts is essential to learning. Those students who are not proficient struggle in all math areas.

5. Many PLCs have expressed an interest in seeing examples of short term PLC goals. May we share your goal as a sample?

Yes.

+ ≡ 2020-21 | Mid-Year Feedback (principal) | Year-End Check-Out (APOC) | Sample SMART Goals/Resources | PLC Expectations

Figure 2: PLC One-Stop-Shop Administrator Mid-Year Feedback

One-Stop-Shop Excerpts

PLC Name

PLC Members

APOC review date: May 13, 2021

APOC feedback: Wow! You set several foundational learning goals for your students. You clearly had a vision for the learning progression of your students. One wondering we have is if it would be clearer for you to only focus on one of these at a time. Or, we wonder if you might want to adjust goals as you see your students progressing or struggling. Thanks for all you did this year to support our students and families. Enjoy a well-deserved summer break!

1. Please cut and paste the goal(s) directly from your log that has had the greatest impact on student learning so far this year.

SMART Goal 1: All learners in subgroup 1 who have already reached multiplication fluency (100 problems in 5 minutes) by November 24th, will master a new math facts drill at an average of 1 per month until June 1st. By April 1st, all learners in subgroup 2 will increase their multiplication fluency to 100% with timed multiplication assessment as evidence(100 multiplication facts in 5 minutes). In addition, once they have met 100%, their new goal will be that they master a new drill every two months. If they master a drill every month, then we will add them to subgroup 1. All learners in subgroup 3 will increase their score on the timed multiplication assessment by an average of 15% each month with an extended time limit of 10 minutes.
SMART Goal 2: Bythe end of April, the goal is that all 5th grade students will take ownership and be able to track their own learning progress and identify their learning gaps by consistently reflecting on their learning through three methods of measurement (learning maps, learning diary and #MynextSteps). The three methods of measurement will also serve as evidence.

2. Reflect for a moment on that goal. What was your evidence of student learning?
You do not need to attach data; a brief **summary of the results** is great. Evidence may be quantatative or qualatative.

We tracked students progress in their daily math drill that was corrected and put into a graph and later evaluated by all in the PLCs meetings. The data obtained was mainly quantitative and helped us track student progress and develop specific interventions for those students that needed extra support. Results have shown that all students in group 1except 3 have met the first goal, and all in group two and three. Results in learning maps were qualitative and have shown that students are now able to use their metacognitive skills to reflect on their own learning progress and gaps.

3. How did setting this goal impact your instruction, interventions, and/or extensions?

We developed a routine for both the drills (daily) and the learning maps (two to three times a week) in order to develop their confidence and see increased results. We carefully monitored their progress and implemented interventions when needed.

4. Why do you think this goal was valuable to your students as learners and to your PLC?

The drill closely targeted students maths needs in a higly differenciated practice that helped all learned felt challenged and progress at their own pace. It also allowed us as a team to closely monitor all students across the grade level. The learning maps gave students ownership of their own learning and helped our PLC develop a common practice that we could all share across

5. Many PLCs have expressed an interest in seeing examples of short term PLC goals. May we share your goal as a sample?

Yes you may.

2020-21 Log | Mid-Year Feedback (principal) | Year-End Check-Out (APOC) | Sample SMART Goals/Resources | PLC Expectations

Figure 3: PLC One-Stop-Shop APOC Year-End Feedback

One-Stop-Shop Excerpts

Sample SMART Goals

Link to samples goals

SMART Goal Templates

Sample Goal Templates

By _________(date), all learners will _____________ (specific, measurable action) with _______________as evidence.

On the _______ assessment (*common formative or summative*), ___ percent of _______ learners (*target group*) will achieve a score of ____ percent by _________(*date*).

All learners in __________(*target group*) will move at least one level on the rubric as measured by the common assessment from _____ to ______ (*date*).

___ percent of our target learner group will score at least ___ percent on the _______ assessment (*common formative or summative*) by _______. The remaining learners will score at least ___ percent on the common assessment.

Resources

District Resources

Norm Setting
SMART Goals Made Easy
Guided Discussions in Schoology

Professional Articles and Research

Listening to the Data
The Highly Engaged Classroom Summary

2020-21 Log | Mid-Year Feedback (principal) | Year-End Check-Out (APOC) | Sample SMART Goals/Resources | PLC Expectations

Figure 4: Sample SMART Goals and Resources

The purpose of PLCs is to ensure that all students are learning at high levels.

NON-NEGOTIABLES	NEGOTIABLES
Demonstration of the PLC Big Ideas	
Accept learning as the fundamental purpose of our school and be willing to examine all practices in light of their impact on learning. Cultivate a collaborative culture. Assess effectiveness on the basis of results.	
Collaboration Time	
PLCs will meet during designated PLC time. PLCs will communicate with adminstrators and instuctional coaches as to where they are meeting and notify them any changes.	PLCs may meet in the room of choice.
Norms	
Each PLC will create a set of norms. PLCs will review norms regularly.	The method of creating the norms may be determined by the PLC. The frequency and manner in which PLC norms are reviewed may be determined by the team.
Student Learning SMART Goals	
Each team will set student learning SMART goal(s). PLCs support the building goal.	The assessment used in measuring progress towards the goal is determined by the PLC. PLCs may set more than one goal in the year. How PLCs support the building goal may vary. The level of proficiency may be set by the PLC.
Evidence of Student Learning	
Each team will analyze evidence of student learning from formative and/or summative assessments. Each team will make instructional decisions based on student learning analysis.	Teams may select formative, summative, or a combination of assessments for analysis. Interventions and accelerations may be determined by the PLC.

2020-21 Log | Mid-Year Feedback (principal) | Year-End Check-Out (APOC) | Sample SMART Goals/Resources | PLC Expectations

Figure 5: PLC Expectations

ACTION

School Board
Minnetonka I.S.D. 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item IX.

Title: Approval of Sale of 2021D Certificates of Participation Bonds **June 3, 2021**

EXECUTIVE SUMMARY:

On February 4, 2021, the School Board of Minnetonka Independent School District 276 approved the sale of the 2021D Certificates of Participation Bonds in a par value amount up to $1,250,000 to fund a portion of the $4,000,000 cost of construction of the MOMENTUM Skilled Trades and Design addition to the Pagel Activity Center.

Sale of the 2021D COP Bonds took place on May 26, 2021. A total of $1,230,000 in par value 2021D COP Bonds were sold at a total interest cost of 2.53%.

The resolution approving the sale of the 2021D COP Bonds was prepared by the firm of Dorsey & Whitney.

ATTACHMENTS:

RESOLUTION RELATING TO THE ACQUISITION AND CONSTRUCTION OF DISTRICT IMPROVEMENTS; PROVIDING FOR THE FINANCING THEREOF AND THE ISSUANCE OF CERTIFICATES OF PARTICIPATION; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE-PURCHASE AGREEMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the School Board approve the 2021D Sale Resolution as prepared by Dorsey & Whitney.

Submitted by: Paul Bourgeois
Paul Bourgeois, Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

CERTIFICATION OF MINUTES RELATING TO
CERTIFICATES OF PARTICIPATION

Issuer: Independent School District No. 276 (Minnetonka), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held June 3, 2021, at 7:00 p.m., at the School District offices or by electronic means as permitted by and in accordance with applicable laws.

Members present:

Members absent:

Documents Attached:
Minutes of said meeting (including):

RESOLUTION RELATING TO THE ACQUISITION AND CONSTRUCTION OF DISTRICT IMPROVEMENTS; PROVIDING FOR THE FINANCING THEREOF AND THE ISSUANCE OF CERTIFICATES OF PARTICIPATION; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE-PURCHASE AGREEMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS

I, the undersigned, being the duly qualified and acting recording officer of the public school district issuing the certificates referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said political subdivision in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said political subdivision, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said certificates; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 3rd day of June, 2021.

____
Deputy Clerk

Member ______________________ introduced the following resolution and moved its adoption, which motion was seconded by Member ______________________:

RESOLUTION RELATING TO THE ACQUISITION AND CONSTRUCTION OF DISTRICT IMPROVEMENTS; PROVIDING FOR THE FINANCING THEREOF AND THE ISSUANCE OF CERTIFICATES OF PARTICIPATION; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE-PURCHASE AGREEMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS

BE IT RESOLVED by the School Board (the "Board") of Independent School District No. 276 (Minnetonka), Minnesota (the "District"), as follows:

Section 1. Authorization. By resolution duly adopted on February 4, 2021 (the "Authorizing Resolution"), this Board authorized the execution of a Lease-Purchase Agreement (the "Lease") and the creation of certificates of participation therein (the "Certificates") for the purpose of financing the construction of an approximately 10,300 square foot classroom addition for the trades at Minnetonka High School and costs of issuance related to the financing (the "Project").

The Board further authorized the sale of the Certificates by the Superintendent or Executive Director of Finance & Operations and a Board officer to Robert W. Baird & Co. Incorporated, in Milwaukee, Wisconsin (the "Purchaser") of Certificates in an aggregate principal amount not to exceed $1,250,000, provided that the true interest cost of such Certificates to the District is less than or equal to 3.25% per annum. Pursuant to Minnesota Statutes, Section 465.71, this Board hereby further authorizes the execution and delivery of the Lease and the creation of the Certificates therein for the purpose of financing the Project.

Section 2. Sale and Award. On May 26, 2021, the District received a proposal from the Purchaser to purchase the Certificates, in an aggregate principal amount of $1,230,000, at a price of $1,272,487.20 and a true interest cost of 2.532681% per annum. The authorized officers of the District approved and executed a purchase agreement for the sale of the Certificates to the Purchaser. The terms of the sale and the execution of the purchase agreement being in compliance with the parameters set forth in the Authorizing Resolution, this Board hereby ratifies such action in all respects and authorizes the issuance of the Certificates in the aggregate principal amount of $1,230,000 on the further terms and conditions set forth herein.

Section 3. Financing Documents. The following documents have been prepared and are on file in the office of the Executive Director of Finance and Operations:

(a) a Ground Lease Agreement (the "Ground Lease"), between the District, as ground lessor, and Wells Fargo Bank, National Association, as trustee (the "Trustee"), as ground lessee;

(b) a Lease-Purchase Agreement (the "Lease"), between the Trustee, as lessor, and the District, as lessee; and

(c) a Trust Agreement (the "Trust Agreement"), between the District and the Trustee.

The forms of such documents (collectively, the "Documents") are hereby approved, with such variations, insertions and additions as are deemed appropriate by the parties and approved by counsel to the District, Dorsey & Whitney LLP.

Section 4. Execution. Upon completion of the Documents and the execution thereof by the other parties thereto, the Chair and Clerk, or other designated signatories acting on their behalf, are hereby authorized to execute and deliver the Documents on behalf of the District. The Chair and Clerk (or their designated signatories acting on their behalf, or in the case of the IRS Form 8038-G, the Executive Director of Finance & Operations individually) are hereby further authorized to execute, on behalf of the District, such other contracts, certifications, documents or instruments as counsel to the District or the Trustee shall require, and all certifications, recitals, warranties and representations therein and in the Documents shall constitute the certifications, recitals, warranties and representations of the District. Execution of any contract, certification, document or instrument by one or more appropriate officers of the District will constitute and be deemed conclusive evidence of the approval and authorization by the District and the Board of the contract, certification, document or instrument so executed. Without limiting the generality of the foregoing, in the absence or other unavailability of the Chair, any document authorized in this resolution to be executed by the Chair may be executed by the Vice Chair or the Acting Chair and, in the absence or other unavailability of the Clerk, any document authorized in this resolution to be executed by the Clerk may be executed by the Acting Clerk.

Section 5. Payment of Rental Payments; No General Obligation. Subject to the provisions of the Lease, the District shall pay to the Trustee promptly when due, all of the Rental Payments (as defined in the Lease) and other amounts required by the Lease. The Lease and the obligations of the District thereunder will be special, limited obligations of the District payable in each fiscal year solely from funds of the District legally appropriated for such purpose in the annual budget of the District; provided, however, that the District shall not be obligated to make any such appropriation. The full faith and credit and ability of the District to levy ad valorem taxes without limitation as to rate or amount are not pledged to the payment of the Lease or any obligation of the District thereunder.

Section 6. Issuance of Certificates. Upon all acts, conditions and things which are required by the Constitution and laws of the State of Minnesota to be done, to exist, to happen and to be performed precedent to and in the valid issuance of the Documents and the Certificates, the Trustee shall be directed forthwith by the District to issue the Certificates in the form and upon the terms set forth in the Trust Agreement. The Chair and Clerk, or other designated signatories acting on their behalf, are hereby authorized to so direct the Trustee and to approve the final terms of the Certificates, which approval shall be conclusively evidenced by the execution of the Trust Agreement by said officers, and the District shall deliver to the Trustee such documents as are required by the Trust Agreement. The Certificates will be prepared, executed and delivered as prescribed in the Trust Agreement for delivery to or for the account of the Purchaser or the registered owners of the Certificates. The Trustee is hereby appointed authenticating agent with respect to the Certificates and paying agent for the Certificates, pursuant to the Trust Agreement.

Section 7. Official Statement; Ratification of Prior Actions Taken. The Preliminary Official Statement dated May 20, 2021, and the Final Official Statement dated on or about the date hereof, each relating to the Certificates and prepared and distributed by the Purchaser and the District, together with any necessary amendments or supplements, are hereby approved. The Chair and Clerk, or other designated signatories acting on their behalf, are authorized and hereby directed to sign such certifications as may be necessary with respect to the completeness and accuracy of the Official Statement. The Purchaser is hereby authorized on behalf of the District to prepare and distribute to the Purchaser, within seven business days from the date hereof, the Final Official Statement listing the offering price, the interest rates, selling compensation, delivery date, the underwriters and such other information relating to the Lease and Certificates required to be included in the Official Statement by the Rule (as defined herein). All actions heretofore taken by District officers and staff, or by others acting on behalf of the District, with respect to the structuring, marketing and sale of the Certificates, the preparation of Documents and the consummation of the transaction contemplated by the Documents, including the engagement of third-party advisors and counsel, are hereby ratified and approved in full.

Section 8. Tax Covenants and Arbitrage Matters.

(a) Covenant. The District covenants and agrees with the owners from time to time of the Certificates that it will not take, or permit to be taken by any of its officers, employees or agents, any action which would cause the interest component of the Rental Payments payable under the Lease and received by the registered owners of the Certificates to become subject to taxation under the Internal Revenue Code of 1986 (the "Code") and any regulations issued thereunder (the "Regulations"), in effect at the time of such action, and that it will take, or it will cause its officers, employees or agents to take, all affirmative actions within their powers which may be necessary to ensure that the interest component of the Rental Payments payable under the Lease and received by the registered owners of the Certificates will not become subject to taxation under the Code and the Regulations, as presently existing or as hereafter amended and made applicable to the Lease and Certificates. So long as the Lease and Certificates are outstanding, the District will not enter into any lease, use agreement or other contract or agreement respecting the Project which would cause the Lease and Certificates to be considered a "private activity bond" or "private loan bond" pursuant to the provisions of Section 141 of the Code.

(b) Tax Certificate. The Chair and Clerk, or their respective authorized designees, being the officers of the District charged with the responsibility for issuing the Lease and Certificates pursuant to this resolution, are authorized and hereby directed to execute and deliver a certificate (the "Tax Certificate") in accordance with the provisions of Section 148 of the Code, and Section 1.148-2(b) of the Regulations, stating, among other things, the facts, estimates and circumstances in existence on the date of issue and delivery of the Lease and Certificates which make it reasonable to expect that the proceeds of the Lease and Certificates will not be used in a manner that would cause the Lease and Certificates to be an arbitrage bond within the meaning of the Code and the Regulations.

(c) Arbitrage Rebate. The District acknowledges that the Lease and Certificates are subject to the rebate requirements of Section 148(f) of the Code. The District covenants and agrees to retain such records, make such determinations, file such reports and documents and pay such amounts at such times as are required under Section 148(f) and applicable Regulations to preserve the exclusion of interest on the Lease and Certificates from gross income for federal income tax purposes, unless the Lease and Certificates qualify for an exception from the rebate requirement pursuant to one of the exceptions set forth in the Code and the Regulations.

(d) Qualified Tax-Exempt Obligations. The Board hereby designates the Lease and the Certificates as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code relating to the disallowance of interest expense for financial institutions, and hereby finds that the reasonably anticipated amount of tax-exempt obligations, which are not private activity bonds (not treating qualified 501(c)(3) bonds under Section 145 of the Code as private activity bonds for the purpose of this representation) which will be issued by the District and all subordinate entities during calendar year 2021 does not exceed $10,000,000.

(e) Reimbursement. The District certifies that the proceeds of the Lease and Certificates will not be used by the District to reimburse itself for any expenditure with respect to the Project which the District paid or will have paid more than 60 days prior to the issuance of the Lease and Certificates unless, with respect to such prior expenditures, the District has made a declaration of official intent which complies with the provisions of Section 1.150-2 of the Regulations; provided, however, that this certification shall not apply (i) with respect to certain de minimis expenditures, if any, with respect to the Project meeting the requirements of Section 1.150-2(f)(1) of the Regulations, or (ii) with respect to "preliminary expenditures" for the Project as defined in Section 1.150-2(f)(2) of the Regulations, including engineering or architectural expenses and similar preparatory expenses, which in the aggregate do not exceed 20% of the "issue price" of the Lease and Certificates.

Section 9. Continuing Disclosure.

(a) Definitions. The following capitalized terms shall have the following meanings for purposes of this section.

"*Annual Report*" means any annual report provided by the District pursuant to, and as described in, subsection (c) of this section.

"*Beneficial Owner*" means any person which (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Certificates (including persons holding Certificates through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Certificates for federal income tax purposes.

"*EMMA*" means the MSRB's Electronic Municipal Market Access system available at http://emma.msrb.org.

"*Holders*" means the registered holders of the Certificates, as recorded in the registration books of the Registrar (as defined in the Trust Agreement).

"*Listed Events*" means the events listed in subsection (d) of this section.

"*MSRB*" means the Municipal Securities Rulemaking Board, 1300 I Street NW, Suite 1000, Washington, DC 20005.

"*Participating Underwriter*" means any of the original underwriters of the Certificates required to comply with the Rule in connection with offering of the Certificates.

"*Rule*" means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

(b) Purpose and Beneficiaries. The District makes the following covenants for the benefit of the Holders and Beneficial Owners of the Certificates and in order to assist the Participating Underwriters in complying with the Rule.

(c) Provision of Annual Reports.

(i) Not later than 12 months after the end of each fiscal year of the District (the “Submission Deadline”) (the first report being due not later than 12 months after June 30, 2021), the District shall, either directly or indirectly through an agent designated by the District, file on EMMA an electronic copy of its Annual Report in a format and accompanied by such identifying information as prescribed by the MSRB. If the District’s fiscal year changes, it shall, either directly or indirectly through an agent designated by the District, give notice of such change in the same manner as for a Listed Event under subsection (d), and the Submission Deadline beginning with the subsequent fiscal year will become one year following the end of the new fiscal year. If the District is unable to provide an Annual Report by the Submission Deadline, in a timely manner thereafter, the District shall, either directly or indirectly through an agent designated by the District, file a notice on EMMA stating that there has been a failure to provide an Annual Report on or before the Submission Deadline.

(ii) The Annual Report must contain or include by reference the following:

(1) The audited financial statements of the District for the prior fiscal year, prepared in accordance with generally accepted accounting principles promulgated by the Financial Accounting Standards Board as modified in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under Minnesota state law, as in effect from time to time, or, if and to the extent such audited financial statements have not been prepared in accordance with generally accepted accounting principles, noting the discrepancies therefrom and the effect thereof. If the District’s audited financial statements are not available by the Submission Deadline, the Annual Report shall contain unaudited financial information (which may include any annual filing information required by Minnesota state law) accompanied by a notice that the audited financial statements are not yet available, and the audited financial statements shall be filed on EMMA within 10 days of when they become available.

(2) To the extent not included in the financial statements provided as part of the Annual Report, tables, schedules or other information of the type contained in the Official Statement for the Certificates under the following headings or captions, which information may be unaudited:

(A) Economic and Financial Information
(B) Summary of Debt and Debt Statistics
(C) General Information – Major Employers

(iii) The Annual Report may be submitted as a single document or as separate documents comprising a package. The contents of the Annual Report may be included in the Annual Report by specific reference to other documents, including official statements of debt issues of the District or related public entities, which are available on EMMA or are filed with the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available on EMMA. The Annual Report shall clearly identify each such other document so included by reference. The audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the Submission Deadline if they are not available by that date.

(d) Reporting of Significant Events.

(i) The District shall, either directly or indirectly through an agent designated by the District, give notice of the occurrence of any of the following events with respect to the Certificates, all pursuant to the provisions of this subsection (d):

(1) Principal and interest payment delinquencies.

(2) Non-payment related defaults, if material.

(3) Unscheduled draws on debt service reserves reflecting financial difficulties.

(4) Unscheduled draws on credit enhancements reflecting financial difficulties.

(5) Substitution of credit or liquidity providers, or their failure to perform.

(6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.

(7) Modifications to rights of security holders, if material.

(8) Bond calls, if material, and tender offers.

(9) Defeasances.

(10) Release, substitution, or sale of property securing repayment of the securities, if material.

(11) Rating changes.

(12) Bankruptcy, insolvency, receivership or similar event of the obligated person.

For the purposes of the event identified in this subparagraph (12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or *jurisdiction over substantially all of the assets or business of the obligated person.*

(13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

(14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

(15) Incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material.

(16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

For purposes of the events identified in subparagraph (15) and (16) above, the term "Financial Obligation" means a (i) debt obligation, (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or (iii) guarantee of either (i) or (ii). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB pursuant to the Rule.

(ii) If a Listed Event described in subparagraph (2), (7), (8) (but only with respect to bond calls under (8)), (10), (13), (14) or (15) has occurred <u>and the District has determined that such Listed Event is material under applicable federal securities laws</u>, the District shall, either directly or indirectly through an agent designated by the District, in a timely manner but not later than 10 business days after the occurrence of such Listed Event, promptly file a notice of such occurrence on EMMA, with such notice in a format and accompanied by such identifying information as prescribed by the MSRB.

(iii) If a Listed Event described in subparagraph (1), (3), (4), (5), (6), (8) (but only with respect to tender offers under (8)), (9), (11), (12) or (16) has occurred the District shall, either directly or indirectly through an agent designated by the District, in a timely manner but not later than 10 business days after the occurrence of such Listed Event, promptly file a notice of such occurrence on EMMA, with such notice in a format and accompanied by such identifying information as prescribed by the MSRB. Notwithstanding the foregoing, notice of Listed Events described in subparagraphs (8) and (9) need not be given under this subsection (d) any earlier than the notice (if any) of the underlying event is given to Holders of affected Certificates pursuant to the Trust Agreement.

(e) Termination of Reporting Obligation. The District's obligations under this section will terminate upon the legal defeasance, prior redemption or payment in full of all of the Certificates or upon the District's receipt of an opinion of nationally recognized bond counsel to the effect that, because of legislative action or final judicial action or administrative actions or proceedings, the failure of the District to comply with the terms hereof will not cause Participating Underwriters to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended.

(f) Dissemination Agent. The District may, from time to time, appoint or engage a dissemination agent to assist it in carrying out its obligations under this section, and may discharge any such dissemination agent, with or without appointing a successor dissemination agent. The dissemination agent will not be responsible in any manner for the content of any notice or Annual Report prepared by the District pursuant to this section.

(g) Amendment; Waiver. Notwithstanding any other provision of this section, the District may amend the covenants contained in this section, and any provision of this section may be waived, if

(i) (1) the amendment or waiver is made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Certificates, or the type of business conducted; (2) the undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Certificates, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and (3) the amendment or waiver either (A) is approved by a majority of the Holders, or (B) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners; or

(ii) the amendment or waiver is necessary to comply with modifications to or interpretations of the provisions of the Rule as announced by the Securities and Exchange Commission.

In the event of any amendment or waiver of a provision of this section, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing audited financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under subsection (d), and (ii) the Annual Report for the year in which the change is made will present a comparison or other discussion in narrative form (and also, if feasible, in quantitative form) describing or illustrating the material differences between the audited financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

(h) Additional Information. Nothing in this section will be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this section or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this section. If the

District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this section, the District shall have no obligation under this section to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

(i) Default. In the event of a failure of the District to comply with any provision of this section, any Holder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this section. Direct, indirect, consequential and punitive damages will not be recoverable by any person for any default hereunder and are hereby waived to the extent permitted by law. A default under this section will not be deemed an event of default under the Lease, the Trust Agreement or this resolution, and the sole remedy under this section in the event of any failure of the District to comply with this section will be an action to compel performance.

Section 10. Additional Authorizations. The Deputy Clerk is hereby authorized to take all actions authorized to be taken by the Clerk.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

ACTION

School Board
Minnetonka I.S.D. 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item X.

Title: Approval of Sale of 2021E Certificates of Participation Bonds June 3, 2021

EXECUTIVE SUMMARY:

On February 4, 2021, the School Board of Minnetonka Independent School District 276 approved the sale of the 2021E Certificates of Participation Bonds in a par value amount up to $2,750,000 to fund a portion of the $4,000,000 cost of construction of the MOMENTUM Skilled Trades and Design addition to the Pagel Activity Center.

Sale of the 2021E COP Bonds took place on May 26, 2021. A total of $2,725,000 in par value 2021E COP Bonds were sold at a total interest cost of 2.46%.

The resolution approving the sale of the 2021E COP Bonds was prepared by the District's bond counsel firm of Dorsey & Whitney.

ATTACHMENTS:

RESOLUTION RELATING TO THE ACQUISITION AND CONSTRUCTION OF DISTRICT IMPROVEMENTS; PROVIDING FOR THE FINANCING THEREOF AND THE ISSUANCE OF CERTIFICATES OF PARTICIPATION; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE-PURCHASE AGREEMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the School Board approve the 2021E Sale Resolution as prepared by Dorsey & Whitney.

Submitted by: Paul Bourgeois
Paul Bourgeois, Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

CERTIFICATION OF MINUTES RELATING TO
CERTIFICATES OF PARTICIPATION

Issuer: Independent School District No. 276 (Minnetonka), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held June 3, 2021, at 7:00 p.m., at the School District offices or by electronic means as permitted by and in accordance with applicable laws.

Members present:

Members absent:

Documents Attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO THE ACQUISITION AND CONSTRUCTION OF DISTRICT IMPROVEMENTS; PROVIDING FOR THE FINANCING THEREOF AND THE ISSUANCE OF CERTIFICATES OF PARTICIPATION; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE-PURCHASE AGREEMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS

I, the undersigned, being the duly qualified and acting recording officer of the public school district issuing the certificates referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said political subdivision in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said political subdivision, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said certificates; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer this 3rd day of June, 2021.

____

Deputy Clerk

Member ______________________ introduced the following resolution and moved its adoption, which motion was seconded by Member ______________________:

RESOLUTION RELATING TO THE ACQUISITION AND CONSTRUCTION OF DISTRICT IMPROVEMENTS; PROVIDING FOR THE FINANCING THEREOF AND THE ISSUANCE OF CERTIFICATES OF PARTICIPATION; AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE-PURCHASE AGREEMENT AND APPROVING AND AUTHORIZING THE EXECUTION OF RELATED DOCUMENTS

BE IT RESOLVED by the School Board (the "Board") of Independent School District No. 276 (Minnetonka), Minnesota (the "District"), as follows:

Section 1. Authorization. By resolution duly adopted on February 4, 2021 (the "Authorizing Resolution"), this Board authorized the execution of an Amended and Restated Lease-Purchase Agreement (the "Lease") to amend the Original Lease (as defined herein) and the creation of certificates of participation in certain payments therein (the "Certificates") for the purpose of financing the balance of costs of the construction of an approximately 10,300 square foot classroom addition for the trades at Minnetonka High School not funded by the Series 2021D Certificates (as defined herein) and costs of issuance related to the financing (the "Project"). The Certificates are to be secured on a parity with the Certificates of Participation, Series 2021D, issued in a Lease-Purchase Agreement between the District and U.S. Bank National Association, as trustee (the "Trustee") (the "Original Lease") also issued to finance the Project.

The Board further authorized the sale of the Certificates by the Superintendent or Executive Director of Finance & Operations and a Board officer to Robert W. Baird & Co. Incorporated, in Milwaukee, Wisconsin (the "Purchaser") of Certificates in an aggregate principal amount not to exceed $2,750,000, provided that the true interest cost of such Certificates to the District is less than or equal to 3.25% per annum. Pursuant to Minnesota Statutes, Section 465.71, this Board hereby further authorizes the execution and delivery of the Lease and the creation of the Certificates therein for the purpose of financing the Project.

Section 2. Sale and Award. On May 26, 2021, the District received a proposal from the Purchaser to purchase the Certificates, in an aggregate principal amount of $2,725,000, at a price of $2,799,886.30 and a true interest cost of 2.457195% per annum. The authorized officers of the District approved and executed a purchase agreement for the sale of the Certificates to the Purchaser. The terms of the sale and the execution of the purchase agreement being in compliance with the parameters set forth in the Authorizing Resolution, this Board hereby ratifies such action in all respects and authorizes the issuance of the Certificates in the aggregate principal amount of $1,230,000 on the further terms and conditions set forth herein.

Section 3. Financing Documents. The following documents have been prepared and are on file in the office of the Executive Director of Finance and Operations:

(a) an Amended and Restated Lease-Purchase Agreement (the "Lease"), between the Trustee, as lessor, and the District, as lessee; and

(b) an Amended and Restated Trust Agreement (the "Trust Agreement"), between the District and the Trustee.

The forms of such documents (collectively, the "Documents") are hereby approved, with such variations, insertions and additions as are deemed appropriate by the parties and approved by counsel to the District, Dorsey & Whitney LLP.

Section 4. Execution. Upon completion of the Documents and the execution thereof by the other parties thereto, the Chair and Clerk, or other designated signatories acting on their behalf, are hereby authorized to execute and deliver the Documents on behalf of the District. The Chair and Clerk (or their designated signatories acting on their behalf, or in the case of the IRS Form 8038-G, the Executive Director of Finance & Operations individually) are hereby further authorized to execute, on behalf of the District, such other contracts, certifications, documents or instruments as counsel to the District or the Trustee shall require, and all certifications, recitals, warranties and representations therein and in the Documents shall constitute the certifications, recitals, warranties and representations of the District. Execution of any contract, certification, document or instrument by one or more appropriate officers of the District will constitute and be deemed conclusive evidence of the approval and authorization by the District and the Board of the contract, certification, document or instrument so executed. Without limiting the generality of the foregoing, in the absence or other unavailability of the Chair, any document authorized in this resolution to be executed by the Chair may be executed by the Vice Chair or the Acting Chair and, in the absence or other unavailability of the Clerk, any document authorized in this resolution to be executed by the Clerk may be executed by the Acting Clerk.

Section 5. Payment of Rental Payments; No General Obligation. Subject to the provisions of the Lease, the District shall pay to the Trustee promptly when due, all of the Rental Payments (as defined in the Lease) and other amounts required by the Lease. The Lease and the obligations of the District thereunder will be special, limited obligations of the District payable in each fiscal year solely from funds of the District legally appropriated for such purpose in the annual budget of the District; provided, however, that the District shall not be obligated to make any such appropriation. The full faith and credit and ability of the District to levy ad valorem taxes without limitation as to rate or amount are not pledged to the payment of the Lease or any obligation of the District thereunder.

Section 6. Issuance of Certificates. Upon all acts, conditions and things which are required by the Constitution and laws of the State of Minnesota to be done, to exist, to happen and to be performed precedent to and in the valid issuance of the Documents and the Certificates, the Trustee shall be directed forthwith by the District to issue the Certificates in the form and upon the terms set forth in the Trust Agreement. The Chair and Clerk, or other designated signatories acting on their behalf, are hereby authorized to so direct the Trustee and to approve the final terms of the Certificates, which approval shall be conclusively evidenced by the execution of the Trust Agreement by said officers, and the District shall deliver to the Trustee such documents as are required by the Trust Agreement. The Certificates will be prepared, executed and delivered as prescribed in the Trust Agreement for delivery to or for the account of the Purchaser or the registered owners of the Certificates. The Trustee is hereby appointed authenticating agent with respect to the Certificates and paying agent for the Certificates, pursuant to the Trust Agreement.

Section 7. Official Statement; Ratification of Prior Actions Taken. The Preliminary Official Statement dated May 20, 2021, and the Final Official Statement dated on or about the date hereof, each relating to the Certificates and prepared and distributed by the Purchaser and the District, together with any necessary amendments or supplements, are hereby approved. The Chair and Clerk, or other designated signatories acting on their behalf, are authorized and hereby directed to sign such certifications as may be necessary with respect to the completeness and accuracy of the Official Statement. The Purchaser is hereby authorized on behalf of the District to prepare and distribute to the Purchaser, within seven business days from the date hereof, the Final Official Statement listing the offering price, the interest rates, selling compensation, delivery date, the underwriters and such other information relating to the Lease and Certificates required to be included in the Official Statement by the Rule (as defined herein). All actions heretofore taken by District officers and staff, or by others acting on behalf of the District, with respect to the structuring, marketing and sale of the Certificates, the preparation of Documents and the consummation of the transaction contemplated by the Documents, including the engagement of third-party advisors and counsel, are hereby ratified and approved in full.

Section 8. Tax Covenants and Arbitrage Matters.

(a) Covenant. The District covenants and agrees with the owners from time to time of the Certificates that it will not take, or permit to be taken by any of its officers, employees or agents, any action which would cause the interest component of the Rental Payments payable under the Lease and received by the registered owners of the Certificates to become subject to taxation under the Internal Revenue Code of 1986 (the "Code") and any regulations issued thereunder (the "Regulations"), in effect at the time of such action, and that it will take, or it will cause its officers, employees or agents to take, all affirmative actions within their powers which may be necessary to ensure that the interest component of the Rental Payments payable under the Lease and received by the registered owners of the Certificates will not become subject to taxation under the Code and the Regulations, as presently existing or as hereafter amended and made applicable to the Lease and Certificates. So long as the Lease and Certificates are outstanding, the District will not enter into any lease, use agreement or other contract or agreement respecting the Project which would cause the Lease and Certificates to be considered a "private activity bond" or "private loan bond" pursuant to the provisions of Section 141 of the Code.

(b) Tax Certificate. The Chair and Clerk, or their respective authorized designees, being the officers of the District charged with the responsibility for issuing the Lease and Certificates pursuant to this resolution, are authorized and hereby directed to execute and deliver a certificate (the "Tax Certificate") in accordance with the provisions of Section 148 of the Code, and Section 1.148-2(b) of the Regulations, stating, among other things, the facts, estimates and circumstances in existence on the date of issue and delivery of the Lease and Certificates which make it reasonable to expect that the proceeds of the Lease and Certificates will not be used in a manner that would cause the Lease and Certificates to be an arbitrage bond within the meaning of the Code and the Regulations.

(c) Arbitrage Rebate. The District acknowledges that the Lease and Certificates are subject to the rebate requirements of Section 148(f) of the Code. The District covenants and agrees to retain such records, make such determinations, file such reports and documents and pay such amounts at such times as are required under Section 148(f) and applicable Regulations to preserve the exclusion of interest on the Lease and Certificates from gross income for federal income tax purposes, unless the Lease and Certificates qualify for an exception from the rebate requirement pursuant to one of the exceptions set forth in the Code and the Regulations.

(d) Qualified Tax-Exempt Obligations. The Board hereby designates the Lease and the Certificates as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code relating to the disallowance of interest expense for financial institutions, and hereby finds that the reasonably anticipated amount of tax-exempt obligations, which are not private activity bonds (not treating qualified 501(c)(3) bonds under Section 145 of the Code as private activity bonds for the purpose of this representation) which will be issued by the District and all subordinate entities during calendar year 2021 does not exceed $10,000,000.

(e) Reimbursement. The District certifies that the proceeds of the Lease and Certificates will not be used by the District to reimburse itself for any expenditure with respect to the Project which the District paid or will have paid more than 60 days prior to the issuance of the Lease and Certificates unless, with respect to such prior expenditures, the District has made a declaration of official intent which complies with the provisions of Section 1.150-2 of the Regulations; provided, however, that this certification shall not apply (i) with respect to certain de minimis expenditures, if any, with respect to the Project meeting the requirements of Section 1.150-2(f)(1) of the Regulations, or (ii) with respect to “preliminary expenditures” for the Project as defined in Section 1.150-2(f)(2) of the Regulations, including engineering or architectural expenses and similar preparatory expenses, which in the aggregate do not exceed 20% of the “issue price” of the Lease and Certificates.

Section 9. Continuing Disclosure.

(a) Definitions. The following capitalized terms shall have the following meanings for purposes of this section.

“*Annual Report*” means any annual report provided by the District pursuant to, and as described in, subsection (c) of this section.

“*Beneficial Owner*” means any person which (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Certificates (including persons holding Certificates through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Certificates for federal income tax purposes.

“*EMMA*” means the MSRB’s Electronic Municipal Market Access system available at http://emma.msrb.org.

“*Holders*” means the registered holders of the Certificates, as recorded in the registration books of the Registrar (as defined in the Trust Agreement).

“*Listed Events*” means the events listed in subsection (d) of this section.

“*MSRB*” means the Municipal Securities Rulemaking Board, 1300 I Street NW, Suite 1000, Washington, DC 20005.

“*Participating Underwriter*” means any of the original underwriters of the Certificates required to comply with the Rule in connection with offering of the Certificates.

“*Rule*” means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

(b) Purpose and Beneficiaries. The District makes the following covenants for the benefit of the Holders and Beneficial Owners of the Certificates and in order to assist the Participating Underwriters in complying with the Rule.

(c) Provision of Annual Reports.

(i) Not later than 12 months after the end of each fiscal year of the District (the "Submission Deadline") (the first report being due not later than 12 months after June 30, 2021), the District shall, either directly or indirectly through an agent designated by the District, file on EMMA an electronic copy of its Annual Report in a format and accompanied by such identifying information as prescribed by the MSRB. If the District's fiscal year changes, it shall, either directly or indirectly through an agent designated by the District, give notice of such change in the same manner as for a Listed Event under subsection (d), and the Submission Deadline beginning with the subsequent fiscal year will become one year following the end of the new fiscal year. If the District is unable to provide an Annual Report by the Submission Deadline, in a timely manner thereafter, the District shall, either directly or indirectly through an agent designated by the District, file a notice on EMMA stating that there has been a failure to provide an Annual Report on or before the Submission Deadline.

(ii) The Annual Report must contain or include by reference the following:

(1) The audited financial statements of the District for the prior fiscal year, prepared in accordance with generally accepted accounting principles promulgated by the Financial Accounting Standards Board as modified in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under Minnesota state law, as in effect from time to time, or, if and to the extent such audited financial statements have not been prepared in accordance with generally accepted accounting principles, noting the discrepancies therefrom and the effect thereof. If the District's audited financial statements are not available by the Submission Deadline, the Annual Report shall contain unaudited financial information (which may include any annual filing information required by Minnesota state law) accompanied by a notice that the audited financial statements are not yet available, and the audited financial statements shall be filed on EMMA within 10 days of when they become available.

(2) To the extent not included in the financial statements provided as part of the Annual Report, tables, schedules or other information of the type contained in the Official Statement for the Certificates under the following headings or captions, which information may be unaudited:

(A) Economic and Financial Information
(B) Summary of Debt and Debt Statistics
(C) General Information – Major Employers

(iii) The Annual Report may be submitted as a single document or as separate documents comprising a package. The contents of the Annual Report may be included in the Annual Report by specific reference to other documents, including official statements of debt issues of the District or related public entities, which are available on EMMA or are filed with the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available on EMMA. The Annual Report shall clearly identify each such other document so included by reference. The audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the Submission Deadline if they are not available by that date.

(d) Reporting of Significant Events.

(i) The District shall, either directly or indirectly through an agent designated by the District, give notice of the occurrence of any of the following events with respect to the Certificates, all pursuant to the provisions of this subsection (d):

(1) Principal and interest payment delinquencies.

(2) Non-payment related defaults, if material.

(3) Unscheduled draws on debt service reserves reflecting financial difficulties.

(4) Unscheduled draws on credit enhancements reflecting financial difficulties.

(5) Substitution of credit or liquidity providers, or their failure to perform.

(6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.

(7) Modifications to rights of security holders, if material.

(8) Bond calls, if material, and tender offers.

(9) Defeasances.

(10) Release, substitution, or sale of property securing repayment of the securities, if material.

(11) Rating changes.

(12) Bankruptcy, insolvency, receivership or similar event of the obligated person.

For the purposes of the event identified in this subparagraph (12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or *jurisdiction over substantially all of the assets or business of the obligated person.*

(13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

(14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

(15) Incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material.

(16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

For purposes of the events identified in subparagraph (15) and (16) above, the term "Financial Obligation" means a (i) debt obligation, (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or (iii) guarantee of either (i) or (ii). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB pursuant to the Rule.

(ii) If a Listed Event described in subparagraph (2), (7), (8) (but only with respect to bond calls under (8)), (10), (13), (14) or (15) has occurred <u>and the District has determined that such Listed Event is material under applicable federal securities laws</u>, the District shall, either directly or indirectly through an agent designated by the District, in a timely manner but not later than 10 business days after the occurrence of such Listed Event, promptly file a notice of such occurrence on EMMA, with such notice in a format and accompanied by such identifying information as prescribed by the MSRB.

(iii) If a Listed Event described in subparagraph (1), (3), (4), (5), (6), (8) (but only with respect to tender offers under (8)), (9), (11), (12) or (16) has occurred the District shall, either directly or indirectly through an agent designated by the District, in a timely manner but not later than 10 business days after the occurrence of such Listed Event, promptly file a notice of such occurrence on EMMA, with such notice in a format and accompanied by such identifying information as prescribed by the MSRB. Notwithstanding the foregoing, notice of Listed Events described in subparagraphs (8) and (9) need not be given under this subsection (d) any earlier than the notice (if any) of the underlying event is given to Holders of affected Certificates pursuant to the Trust Agreement.

(e) Termination of Reporting Obligation. The District's obligations under this section will terminate upon the legal defeasance, prior redemption or payment in full of all of the Certificates or upon the District's receipt of an opinion of nationally recognized bond counsel to the effect that, because of legislative action or final judicial action or administrative actions or proceedings, the failure of the District to comply with the terms hereof will not cause Participating Underwriters to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended.

(f) Dissemination Agent. The District may, from time to time, appoint or engage a dissemination agent to assist it in carrying out its obligations under this section, and may discharge any such dissemination agent, with or without appointing a successor dissemination agent. The dissemination agent will not be responsible in any manner for the content of any notice or Annual Report prepared by the District pursuant to this section.

(g) Amendment; Waiver. Notwithstanding any other provision of this section, the District may amend the covenants contained in this section, and any provision of this section may be waived, if

(i) (1) the amendment or waiver is made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Certificates, or the type of business conducted; (2) the undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Certificates, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and (3) the amendment or waiver either (A) is approved by a majority of the Holders, or (B) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners; or

(ii) the amendment or waiver is necessary to comply with modifications to or interpretations of the provisions of the Rule as announced by the Securities and Exchange Commission.

In the event of any amendment or waiver of a provision of this section, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing audited financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under subsection (d), and (ii) the Annual Report for the year in which the change is made will present a comparison or other discussion in narrative form (and also, if feasible, in quantitative form) describing or illustrating the material differences between the audited financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

(h) Additional Information. Nothing in this section will be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this section or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this section. If the

District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this section, the District shall have no obligation under this section to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

(i) Default. In the event of a failure of the District to comply with any provision of this section, any Holder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this section. Direct, indirect, consequential and punitive damages will not be recoverable by any person for any default hereunder and are hereby waived to the extent permitted by law. A default under this section will not be deemed an event of default under the Lease, the Trust Agreement or this resolution, and the sole remedy under this section in the event of any failure of the District to comply with this section will be an action to compel performance.

Section 10. Additional Authorizations. The Deputy Clerk is hereby authorized to take all actions authorized to be taken by the Clerk.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

ACTION

School Board
Minnetonka I.S.D. 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XI.

Title: Approval of Sale of 2021F Refunding Bonds **June 3, 2021**

EXECUTIVE SUMMARY:

On April 8, 2021, the School Board of Minnetonka Independent School District 276 approved the sale of the 2021F General Obligation Alternative Facilities Refunding Bonds to refund the 2012G General Obligation Refunding Bonds at their call date. At that time, it was estimated that the bonds could be refunded from their current rate of 2.96% down to 2.14% with net present value savings of $24,981.18.

Sale of the 2021F Refunding Bonds took place on May 26, 2021. The 2021F Refunding Bonds were sold at a total interest cost of 1.49% with net present value savings of $53,092.90, or 5.9% of the prior debt service.

The resolution approving the sale of the 2021F General Obligation Alternative Facilities Refunding Bonds was prepared by the District's bond counsel Dorsey & Whitney, LLP.

ATTACHMENTS:

RESOLUTION RELATING TO THE SALE OF $770,000 GENERAL OBLIGATION ALTERNATIVE FACILITIES REFUNDING BONDS, SERIES 2021F; RATIFYING THE AWARD OF SALE, PRESCRIBING THE FORM AND DETAILS AND PROVIDING FOR THE PAYMENT THEREOF

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the School Board approve the 2021F Sale Resolution as prepared by Dorsey & Whitney.

Submitted by: Paul Bourgeois
Paul Bourgeois, Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

CERTIFICATION OF MINUTES RELATING TO

$770,000 GENERAL OBLIGATION ALTERNATIVE FACILITIES REFUNDING BONDS, SERIES 2021F

Issuer: Independent School District No. 276 (Minnetonka), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on June 3, 2021 at 7:00 p.m. at the School District offices in Minnetonka, Minnesota.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO OF $770,000 GENERAL OBLIGATION ALTERNATIVE FACILITIES REFUNDING BONDS, SERIES 2021F;
RATIFYING THE AWARD OF SALE, PRESCRIBING THE FORM AND DETAILS AND PROVIDING FOR THE PAYMENT THEREOF

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the bonds referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said bonds; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer on this 3rd day of June, 2021.

____
School District Deputy Clerk

Member ____________________ introduced the following resolution and moved its adoption, which motion was seconded by Member ____________________:

RESOLUTION RELATING TO OF $770,000 GENERAL OBLIGATION ALTERNATIVE FACILITIES REFUNDING BONDS, SERIES 2021F; RATIFYING THE AWARD OF SALE, PRESCRIBING THE FORM AND DETAILS AND PROVIDING FOR THE PAYMENT THEREOF

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 276 (Minnetonka), Minnesota (the District), as follows:

SECTION 1. AUTHORIZATION AND SALE.

1.01. Authorization; Purpose. By resolution duly adopted on April 8, 2021 (the Authorizing Resolution), this Board authorized the issuance and sale of its General Obligation Alternative Facilities Refunding Bonds, Series 2021F, to Robert W. Baird & Co. Incorporated, in Milwaukee, Wisconsin, as purchaser (the Purchaser), in an aggregate principal amount not to exceed $770,000, provided that the true interest cost does not exceed 3.50% (the Bonds), and further authorized the Superintendent or Executive Director of Finance and Operations and any Board officer to approve such sale and enter into a bond purchase agreement with the Purchaser. The proceeds of the Bonds will be used, together with any funds of the District which might be required, to refund in advance of maturity and prepay, on September 1, 2021 (the Redemption Date), the 2023 through 2033 maturities, aggregating $770,000 in principal amount, of the District's outstanding $1,245,000 General Obligation Alternative Facilities Bonds, Series 2012G, originally dated as of October 1, 2012 (the Refunded Bonds). The Bonds are being issued to achieve interest cost savings in order to reduce local property tax levies.

1.02. Sale. The District has retained David Drown Associates, Inc., in Minneapolis, Minnesota to provide certain financial advisory services in connection with the sale of the Bonds. A proposal that meets the requirements set forth in the Authorizing Resolution has been received from the Purchaser to purchase the Bonds at a price of $828,157.15 plus accrued interest, if any, on all Bonds to the day of delivery and payment, on the further terms and conditions hereinafter set forth.

1.03. Ratification of Award. Pursuant to the Authorizing Resolution, the sale of the Bonds has been awarded by the Executive Director of Finance and Operations and Board Chair to the Purchaser. The sale of the Bonds to the Purchaser and the execution of the bond purchase agreement by the Executive Director of Finance and Operations and Board Chair for the sale of the Bonds to the Purchaser are hereby ratified in all respects.

SECTION 2. BOND TERMS; REGISTRATION; EXECUTION AND DELIVERY.

2.01. Issuance of Bonds. All acts, conditions and things which are required by the Constitution and laws of the State of Minnesota to be done prior to the issuance of the Bonds having been done, existing and having happened, it is necessary for this Board to establish the form and terms of the Bonds, to provide for the security thereof, and to issue the Bonds forthwith.

2.02. Maturities, Interest Rates and Denominations. The Bonds shall be originally dated as of July 1, 2021, shall be in denominations of $5,000 or any integral multiple thereof of single maturities, shall mature on September 1 in the years and amounts stated below and shall bear interest from date of issue until paid or duly called for redemption at the annual rates set forth opposite such years and amounts, as follows:

Year	Amount	Rate	Year	Amount	Rate
2022	$75,000	4.00%	2027	$65,000	4.00%
2023	55,000	4.00	2028	65,000	4.00
2024	50,000	4.00	2030	140,000	2.00
2025	50,000	4.00	2033	220,000	2.00
2026	50,000	4.00			

The Bonds shall be issuable only in fully registered form. Interest shall be computed on the basis of a 360-day year composed of twelve 30-day months. The interest thereon and, upon surrender of each Bond, the principal amount thereof, shall be payable by check or draft issued by the Registrar described herein; provided that, so long as the Bonds are registered in the name of a securities depository, or a nominee thereof, in accordance with Section 2.08 hereof, principal and interest shall be payable in accordance with the operational arrangements of the securities depository.

2.03. Dates and Interest Payment Dates. Upon initial delivery of the Bonds pursuant to Section 2.07 and upon any subsequent transfer or exchange pursuant to Section 2.06, the date of authentication shall be noted on each Bond so delivered, exchanged or transferred. The interest on the Bonds shall be payable on March 1 and September 1, commencing March 1, 2022, to the owners of record thereof as of the close of business on the fifteenth day of the immediately preceding month, whether or not such day is a business day.

2.04. Redemption. Bonds maturing on and after September 1, 2029 shall be subject to redemption and prepayment at the option of the District, in whole or in part, in such order as the District shall determine and within a maturity by lot as selected by the Registrar in multiples of $5,000, on September 1, 2028, and on any date thereafter, at a price equal to the principal amount thereof and accrued interest to the date of redemption. The Deputy Clerk shall cause notice of the call for redemption thereof to be published as required by law and, at least thirty (30) days prior to the designated redemption date, shall cause notice of the call for redemption to be mailed, by first class mail, to the registered owners of any Bonds to be redeemed at their addresses as they appear on the bond register described in Section 2.06 hereof but no defect in or failure to give such mailed notice of redemption shall affect the validity of proceedings for the redemption of any Bond not affected by such defect or failure. Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon partial redemption of any Bond, a new Bond or Bonds will be delivered to the registered owner without charge, representing the remaining principal amount outstanding.

Bonds maturing on September 1, 2030 (the Term Bonds) shall be subject to mandatory redemption prior to maturity pursuant to the sinking fund requirements of this Section 2.04 at a redemption price equal to the stated principal amount thereof plus interest accrued thereon to the redemption date. The Registrar shall select for redemption, by lot or other manner deemed fair, on September 1 in each of the following years the following stated principal amounts of such Bonds:

Year	Principal Amount
2029	$70,000

The remaining $70,000 stated principal amount of such Bonds shall be paid at maturity on September 1, 2030.

Bonds maturing on September 1, 2033 (the Term Bonds) shall be subject to mandatory redemption prior to maturity pursuant to the sinking fund requirements of this Section 2.04 at a redemption price equal to the stated principal amount thereof plus interest accrued thereon to the redemption date. The Registrar shall select for redemption, by lot or other manner deemed fair, on September 1 in each of the following years the following stated principal amounts of such Bonds:

Year	Principal Amount
2031	$70,000
2032	75,000

The remaining $75,000 stated principal amount of such Bonds shall be paid at maturity on September 1, 2033.

Notice of redemption shall be given as provided in the preceding paragraph.

2.05. Appointment of Initial Registrar. The District hereby appoints Northland Trust Services, Inc., in Minneapolis, Minnesota, as the initial bond registrar, transfer agent and paying agent (the Registrar). The Board Chair and the Deputy Clerk are authorized to execute and deliver, on behalf of the District, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company organized under the laws of the United States or one of the states of the United States and authorized by law to conduct such business, such corporation shall be authorized to act as successor Registrar. The District agrees to pay the reasonable and customary charges of the Registrar for the services performed. The District reserves the right to remove the Registrar upon thirty (30) days' notice and upon the appointment and acceptance of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar.

2.06. Registration. The effect of registration and the rights and duties of the District and the Registrar with respect thereto shall be as follows:

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

(b) Transfer of Bonds. Upon surrender for transfer of any Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar shall authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until such interest payment date.

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

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

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

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

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

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

(i) Authenticating Agent. The Registrar is hereby designated authenticating agent for the Bonds, within the meaning of Minnesota Statutes, Section 475.55, Subdivision 1, as amended.

(j) Valid Obligations. All Bonds issued upon any transfer or exchange of Bonds shall be the valid obligations of the District, evidencing the same debt, and entitled to the same benefits under this resolution as the Bonds surrendered upon such transfer or exchange.

2.07. Execution; Authentication and Delivery. The Bonds shall be prepared under the direction of the Deputy Clerk and shall be executed on behalf of the District by the signatures of the Board Chair and the Deputy Clerk, provided that all signatures may be printed, engraved, or lithographed facsimiles of the originals. In case any officer whose signature, or a facsimile of whose signature, shall appear on the Bonds shall cease to be such officer before the delivery of any Bond, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Notwithstanding such execution, no Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this resolution unless and until a certificate of authentication on such Bond has been duly executed by the manual signature of the Registrar. The executed certificate of authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this resolution. When the Bonds have been so delivered and authenticated, they shall be delivered by the Deputy Clerk to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser shall not be obligated to see to the application of the purchase price.

2.08. Securities Depository. (a) For purposes of this section the following terms shall have the following meanings:

"Beneficial Owner" shall mean, whenever used with respect to a Bond, the person in whose name such Bond is recorded as the beneficial owner of such Bond by a Participant on the records of such Participant, or such person's subrogee.

"Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.

"DTC" shall mean The Depository Trust Company of New York, New York.

"Participant" shall mean any broker-dealer, bank or other financial institution for which DTC holds Bonds as securities depository.

"Representation Letter" shall mean the Representation Letter pursuant to which the District agrees to comply with DTC's Operational Arrangements.

(b) The Bonds shall be initially issued as separately authenticated fully registered bonds, and one Bond shall be issued in the principal amount of each stated maturity of the Bonds. Upon initial issuance, the ownership of such Bonds shall be registered in the bond register in the name of Cede & Co., as nominee of DTC. The Registrar and the District may treat DTC (or its nominee) as the sole and exclusive owner of the Bonds registered in its name for the purposes of payment of the principal of or interest on the Bonds, selecting the Bonds or portions thereof to be redeemed, if any, giving any notice permitted or required to be given to registered owners of Bonds under this resolution, registering the transfer of Bonds, and for all other purposes whatsoever; and neither the Registrar nor the District shall be affected by any notice to the contrary. Neither the Registrar nor the District shall have any responsibility or obligation to any Participant, any person claiming a beneficial ownership interest in the Bonds under or through DTC or any Participant, or any other person which is not shown on the bond register as being a registered owner of any Bonds, with respect to the accuracy of any records maintained by DTC or any Participant, with respect to the payment by DTC or any Participant of any amount with respect to the principal of or interest on the Bonds, with respect to any notice which is permitted or required to be given to owners of Bonds under this resolution, with respect to the selection by DTC or any Participant of any person to receive payment in the event of a partial redemption of the Bonds, or with respect to any consent given or other action taken by DTC as registered owner of the Bonds. So long as any Bond is registered in the name of Cede & Co., as nominee of DTC, the Registrar shall pay all principal of and interest on such Bond, and shall give all notices with respect to such Bond, only to Cede & Co. in accordance with DTC's Operational Arrangements, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than DTC shall receive an authenticated Bond for each separate stated maturity evidencing the obligation of the District to make payments of principal and interest. Upon delivery by DTC to the Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the Bonds will be transferable to such new nominee in accordance with paragraph (e) hereof.

(c) In the event the District determines that it is in the best interest of the Beneficial Owners that they be able to obtain Bonds in the form of bond certificates, the District may notify DTC and the Registrar, whereupon DTC shall notify the Participants of the availability through DTC of Bonds in the form of certificates. In such event, the Bonds will be transferable in accordance with paragraph (e) hereof. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the District and the Registrar and discharging its responsibilities with respect thereto under applicable law. In such event the Bonds will be transferable in accordance with paragraph (e) hereof.

(d) The execution and delivery of the Representation Letter to DTC by the Board Chair or Deputy Clerk, if not previously filed with DTC, or if required to be re-filed, is hereby authorized and directed.

(e) In the event that any transfer or exchange of Bonds is permitted under paragraph (b) or (c) hereof, such transfer or exchange shall be accomplished upon receipt by the Registrar of the Bonds to be transferred or exchanged and appropriate instruments of transfer to the permitted transferee in accordance with the provisions of this resolution. In the event Bonds in the form of certificates are issued to owners other than Cede & Co., its successor as nominee for DTC as owner of all the Bonds, or another securities depository as owner of all the Bonds, the provisions of this resolution shall also apply to all matters relating thereto, including, without limitation, the printing of such Bonds in the form of bond certificates and the method of payment of principal of and interest on such Bonds in the form of bond certificates.

2.09. FORM OF BONDS. The Bonds shall be prepared in substantially the form found at EXHIBIT A.

SECTION 3. USE OF PROCEEDS. Upon payment for the Bonds by the Purchaser, Bond proceeds shall be used as follows: (a) $805,000 shall be deposited in the sinking fund established for the Refunded Bonds to be applied to their payment on the Redemption Date; (b) $22,310 shall be used to pay costs of issuance of the Bonds; and (c) $847.15 shall be deposited in the Debt Service Fund created in Section 4.01 hereof.

SECTION 4. DEBT SERVICE FUND AND TAX LEVIES.

4.01. General Obligation Alternative Facilities Refunding Bonds, Series 2021F Debt Service Fund. The Bonds shall be payable from a separate General Obligation Alternative Facilities Refunding Bonds, Series 2021F Debt Service Fund (the Debt Service Fund) of the District, which Debt Service Fund the District agrees to maintain until the Bonds have been paid in full. If the money in the Debt Service Fund should at any time be insufficient to pay principal and interest due on the Bonds, such amounts shall be paid from other moneys on hand in other funds of the District, which other funds shall be reimbursed therefor when sufficient money becomes available in the Debt Service Fund. The moneys on hand in the Debt Service Fund from time to time shall be used only to pay the principal of and interest on the Bonds. Into the Debt Service Fund shall be paid: (a) any amount appropriated thereto pursuant to Section 3 hereof; (b) all amounts on deposit in the debt service fund maintained for the payment of the Refunded Bonds upon the retirement of the Refunded Bonds; (c) all taxes collected pursuant to Section 4.02 hereof; and (d) any other funds appropriated by the Board for the payment of the Bonds. If any payment of principal of and interest on the Bonds shall become due when there is not sufficient money in the Debt Service Fund to make such payment, the Deputy Clerk shall pay the same from any other available fund of the District, and such other fund shall be reimbursed for such advances out of the proceeds of the taxes levied for the payment of the Bonds when available.

4.02. Tax Levies. For the prompt and full payment of the principal of and interest on the Bonds as the same respectively become due, the full faith, credit and taxing power of the District shall be and are hereby irrevocably pledged. To provide moneys for the payment of principal of and interest on the Bonds as required by Minnesota Statutes, Section 475.61, Subdivision 1, there is hereby levied on all taxable property in the District a direct, annual ad valorem tax which shall be spread upon the tax rolls for collection in the years and amounts as follows, as a part of other general taxes of the District, as follows:

Levy Years	Collection Years	Amount

(See attached levy computation)

The taxes shall be irrepealable as long as any of the Bonds are outstanding and unpaid; provided, that the District reserves the right and power to reduce the levies in the manner and to the extent permitted by Minnesota Statutes, Section 475.61. It is estimated that the ad valorem taxes will be collected in amounts not less than five percent in excess of the annual principal and interest requirements of the Bonds. If, as of the date tax levies are certified in any year, the sum of the balance in the Debt Service Fund plus any ad valorem taxes theretofore levied for the payment of Bonds payable therefrom and collectible through the end of the following calendar year is not sufficient to pay when due all principal and interest to become due on all Bonds payable therefrom in said following calendar year, or the Debt Service Fund has incurred a deficiency in the manner provided in Section 4.01, an additional direct, irrepealable, ad valorem tax shall be levied on all taxable property within the corporate limits of the District for the purpose of restoring such accumulated or anticipated deficiency in accordance with the provisions of this resolution.

4.03. Debt Service Fund Balance Restriction. In order to ensure compliance with the Internal Revenue Code of 1986 (the Code), and applicable Treasury Regulations (the Regulations), upon allocation of any funds to the Debt Service Fund, the balance then on hand in the Fund shall be ascertained. If it exceeds the amount of principal and interest on the Bonds to become due and payable through September 1 next following, plus a reasonable carryover equal to 1/12th of the debt service due in the following bond year, the excess shall (unless an opinion is otherwise received from bond counsel) be used to prepay or purchase Bonds, or invested at a yield which does not exceed the yield on the Bonds calculated in accordance with Section 148 of the Code.

SECTION 5. DEFEASANCE. When all of the Bonds have been discharged as provided in this section, all pledges, covenants and other rights granted by this resolution to the registered owners of the Bonds shall cease. The District may discharge its obligations with respect to any Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full; or, if any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued from the due date to the date of such deposit. The District may also discharge its obligations with respect to any prepayable Bonds called for redemption on any date when they are prepayable according to their terms, by depositing with the Registrar on or before that date an amount equal to the principal, interest and redemption premium, if any, which are then due, provided that notice of such redemption has been duly given as provided herein. The District may also at any time discharge its obligations with respect to any Bonds, subject to the provisions of law now or hereafter authorizing and regulating such action, by depositing irrevocably in escrow, with a bank qualified by law as an escrow agent for this purpose, cash or securities which are authorized by law to be so deposited, bearing interest payable at such time and at such rates and maturing or callable at the holder's option on such dates as shall be required to pay all principal and interest to become due thereon to maturity or earlier designated redemption date. Provided, however, that if such deposit is made more than ninety days before the maturity date or specified redemption date of the Bonds to be discharged, the District shall have received a written opinion of Bond Counsel to the effect that such deposit does not adversely affect the exemption of interest on any Bonds from federal income taxation and a written report of an accountant or investment banking firm verifying that the deposit is sufficient to pay when due all of the principal and interest on the Bonds to be discharged on and before their maturity dates or earlier designated redemption date.

SECTION 6. CERTIFICATION OF PROCEEDINGS.

6.01. Filing with County Auditors. The Deputy Clerk is hereby authorized and directed to file with the County Auditors of Hennepin and Carver Counties, a certified copy of this resolution together with such other information as the County Auditors shall require and to obtain from the County Auditors a certificate that the Bonds have been entered upon the bond registers and that the tax for the payment of the Bonds has been levied as required by law.

6.02. Certification of Proceedings. The officers of the District and the County Auditors are hereby authorized and directed to prepare and furnish to the Purchaser and to Dorsey & Whitney LLP, Bond Counsel, certified copies of all proceedings and records of the District relating to the Bonds and to the financial condition and affairs of the District, and such other affidavits, certificates and information as may be required to show the facts relating to the legality and marketability of the Bonds as they appear from the books and records under the officer's custody and control or as otherwise known to the them. All such certified copies, certificates and affidavits, including any heretofore furnished, shall be deemed representations of the District to the correctness of all statements contained herein.

6.03. Official Statement. The Preliminary Official Statement relating to the Bonds, as of its date May 19, 2021, prepared and distributed by Robert W. Baird & Co. (Baird), is hereby approved. Baird is hereby authorized on behalf of the District to prepare and distribute, within seven business days of the pricing date of the Bonds, a Final Official Statement listing the offering price, the interest rates, selling compensation, delivery date, the underwriters and such other information relating to the Bonds required to be included in the Official Statement by Rule l5c2-12 adopted by the Securities and Exchange Commission (the SEC) under the Securities Exchange Act of 1934. The officers of the District are hereby authorized and directed to execute such certificates as may be appropriate concerning the accuracy, completeness and sufficiency of the Official Statement.

SECTION 7. TAX COVENANTS, ARBITRAGE MATTERS, AND CONTINUING DISCLOSURE.

7.01. Restrictive Action. The District covenants and agrees with the registered owners of the Bonds, that it will not take or permit to be taken by any of its officers, employees or agents any actions that would cause interest on the Bonds to become includable in gross income of the recipient under the Code and applicable Regulations, and covenants to take any and all actions within its powers to ensure that the interest will not become includable in gross income of the recipient under the Code and the Regulations. It is hereby certified that the proceeds of the Refunded Bonds were used to finance or refinance the acquisition and betterment of school facilities owned and operated by the District and the District covenants and agrees that, so long as the Bonds are outstanding, the District shall not enter into any lease, management agreement, use agreement or other contract with any nongovernmental entity relating to the school facilities so financed or refinanced which would cause the Bonds to be considered "private activity bonds" or "private loan bonds" pursuant to Section 141 of the Code.

7.02. Arbitrage Certification. The Board Chair and Deputy Clerk being the officers of the District charged with the responsibility for issuing the Bonds pursuant to this resolution, are authorized and directed to execute and deliver to the Purchaser a certificate in accordance with the provisions of Section 148 of the Code and applicable Regulations stating the facts, estimates and circumstances in existence on the date of issue and delivery of the Bonds which make it reasonable to expect that the proceeds of the Bonds will not be used in a manner that would cause the Bonds to be "arbitrage bonds" within the meaning of the Code and the Regulations.

7.03. Arbitrage Rebate Exemption. (a) It is hereby determined that the District will qualify for the exception from arbitrage rebate for the Bonds provided by Section 148(f)(4)(B)(i) of the Code.

(b) Notwithstanding the provisions of paragraph (a) of this Section 7.03, if the arbitrage rebate provisions of Section 148(f) of the Code apply to the Bonds, the District hereby covenants and agrees to make the determinations, retain records and rebate to the United States the amounts at the times and in the manner required by said Section 148(f) and applicable Regulations.

7.04. Qualified Tax-Exempt Obligations. The Board hereby designates the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code relating to the disallowance of interest expense for financial institutions, and hereby finds that the reasonably anticipated amount of tax-exempt obligations, which are not private activity bonds (not treating qualified 501(c)(3) bonds under Section 145 of the Code as private activity bonds for the purpose of this representation) which will be issued by the District and all subordinate entities during calendar year 2021 does not exceed $10,000,000.

7.05. Continuing Disclosure. (a) Purpose and Beneficiaries. To provide for the public availability of certain information relating to the Bonds and the security therefor and to permit the Purchaser and other participating underwriters in the primary offering of the Bonds to comply with amendments to Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12), relating to continuing disclosure (as in effect and interpreted from time to time, the Rule), which will enhance the marketability of the Bonds, the District hereby makes the following covenants and agreements for the benefit of the Owners (as hereinafter defined) from time to time of the outstanding Bonds. The District is the only obligated person in respect of the Bonds within the meaning of the Rule for purposes of identifying the entities in respect of which continuing disclosure must be made. If the District fails to comply with any provisions of this section, any person aggrieved thereby, including the Owners of any outstanding Bonds, may take whatever action at law or in equity may appear necessary or appropriate to enforce performance and observance of any agreement or covenant contained in this section, including an action for a writ of mandamus or specific performance. Direct, indirect, consequential and punitive damages shall not be recoverable for any default hereunder to the extent permitted by law. Notwithstanding anything to the contrary contained herein, in no event shall a default under this section constitute a default under the Bonds or under any other provision of this resolution. As used in this section, Owner or Bondowner means, in respect of a Bond, the registered owner or owners thereof appearing in the bond register maintained by the Registrar or any Beneficial Owner (as hereinafter defined) thereof, if such Beneficial Owner provides to the Registrar evidence of such beneficial ownership in form and substance reasonably satisfactory to the Registrar. As used herein, Beneficial Owner means, in respect of a Bond, any person or entity which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, such Bond (including persons or entities holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of the Bond for federal income tax purposes.

(b) Information To Be Disclosed. The District will provide, in the manner set forth in subsection (c) hereof, either directly or indirectly through an agent designated by the District, the following information at the following times:

(1) on or before twelve (12) months after the end of each fiscal year of the District, commencing with the fiscal year ending June 30, 2021, the following financial information and operating data in respect of the District (the Disclosure Information):

(A) the audited financial statements of the District for such fiscal year, prepared in accordance with generally accepted accounting principles in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under Minnesota law, as in effect from time to time, or, if and to the extent such financial statements have not been prepared in accordance with such generally accepted accounting principles for reasons beyond the reasonable control of the District, noting the discrepancies therefrom and the effect thereof, and certified as to accuracy and completeness in all material respects by the fiscal officer of the District; and

(B) to the extent not included in the financial statements referred to in paragraph (A) hereof, the information for such fiscal year or for the period most recently available of the type contained in the Official Statement under the headings: Economic and Financial Information; Summary of Debt and Debt Statistics; and General Information – "Major Employers," which information may be unaudited.

Notwithstanding the foregoing paragraph, if the audited financial statements are not available by the date specified, the District shall provide on or before such date unaudited financial statements in the format required for the audited financial statements as part of the Disclosure

Information and, within 10 days after the receipt thereof, the District shall provide the audited financial statements. Any or all of the Disclosure Information may be incorporated by reference, if it is updated as required hereby, from other documents, including official statements, which have been submitted to the Municipal Securities Rulemaking Board (the MSRB) through its Electronic Municipal Market Access System (EMMA) or the SEC. The District shall clearly identify in the Disclosure Information each document so incorporated by reference. If any part of the Disclosure Information can no longer be generated because the operations of the District have materially changed or been discontinued, such Disclosure Information need no longer be provided if the District includes in the Disclosure Information a statement to such effect; provided, however, if such operations have been replaced by other District operations in respect of which data is not included in the Disclosure Information and the District determines that certain specified data regarding such replacement operations would be a Material Fact (as defined in paragraph (2) hereof), then, from and after such determination, the Disclosure Information shall include such additional specified data regarding the replacement operations. If the Disclosure Information is changed or this section is amended as permitted by this paragraph (b)(1) or subsection (d), then the District shall include in the next Disclosure Information to be delivered hereunder, to the extent necessary, an explanation of the reasons for the amendment and the effect of any change in the type of financial information or operating data provided.

(2) In a timely manner, not in excess of 10 business days, to the MSRB through EMMA, notice of the occurrence of any of the following events (each a "Material Fact," as hereinafter defined):

(A) principal and interest payment delinquencies;
(B) non-payment related defaults, if material;
(C) unscheduled draws on debt service reserves reflecting financial difficulties;
(D) unscheduled draws on credit enhancements reflecting financial difficulties;
(E) substitution of credit or liquidity providers, or their failure to perform;
(F) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices or determinations with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
(G) modifications to rights of Bond holders, if material;
(H) Bond calls, if material and tender offers;
(I) defeasances;
(J) release, substitution, or sale of property securing repayment of the Bonds if material;
(K) rating changes;
(L) bankruptcy, insolvency, receivership, or similar event of the obligated person;
(M) the consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
(N) appointment of a successor or additional trustee or the change of name of a trustee, if material;
(O) incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; "financial obligation" means a (a) debt obligation; (b)

derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that "financial obligation" shall not include municipal securities as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule; and

(P) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

As used herein, for those events that must be reported if material, a "Material Fact" is a fact as to which a substantial likelihood exists that a reasonably prudent investor would attach importance thereto in deciding to buy, hold or sell a Bond or, if not disclosed, would significantly alter the total information otherwise available to an investor from the Official Statement, information disclosed hereunder or information generally available to the public. Notwithstanding the foregoing sentence, a Material Fact is also a fact that would be deemed material for purposes of the purchase, holding or sale of a Bond within the meaning of applicable federal securities laws, as interpreted at the time of discovery of the occurrence of the event.

For the purposes of the event identified in (L) hereinabove, the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

For purposes of the events identified in paragraphs (O) and (P) above, the term "financial obligation" means (i) a debt obligation; (ii) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) a guarantee of (i) or (ii). The term "financial obligation" shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

(3) In a timely manner, to the MSRB through EMMA, notice of the occurrence of any of the following events or conditions:

(A) the failure of the District to provide the Disclosure Information required under paragraph (b)(1) at the time specified thereunder;
(B) the amendment or supplementing of this section pursuant to subsection (d), together with a copy of such amendment or supplement and any explanation provided by the District under subsection (d)(2);
(C) the termination of the obligations of the District under this section pursuant to subsection (d);
(D) any change in the accounting principles pursuant to which the financial statements constituting a portion of the Disclosure Information are prepared; and
(E) any change in the fiscal year of the District.

(c) Manner of Disclosure.

(1) The District agrees to make available to the MSRB through EMMA, in an electronic format as prescribed by the MSRB, the information described in subsection (b).

(2) All documents provided to the MSRB pursuant to this subsection (c) shall be accompanied by identifying information as prescribed by the MSRB from time to time.

(d) Term; Amendments; Interpretation.

(1) The covenants of the District in this section shall remain in effect so long as any Bonds are outstanding. Notwithstanding the preceding sentence, however, the obligations of the District under this section shall terminate and be without further effect as of any date on which the District delivers to the Registrar an opinion of Bond Counsel to the effect that, because of legislative action or final judicial or administrative actions or proceedings, the failure of the District to comply with the requirements of this section will not cause participating underwriters in the primary offering of the Bonds to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended, or any statutes or laws successory thereto or amendatory thereof.

(2) This section (and the form and requirements of the Disclosure Information) may be amended or supplemented by the District from time to time, without notice to (except as provided in paragraph (c)(2) hereof) or the consent of the Owners of any Bonds, by a resolution of this Board filed in the office of the recording officer of the District accompanied by an opinion of Bond Counsel, who may rely on certificates of the District and others and the opinion may be subject to customary qualifications, to the effect that: (i) such amendment or supplement (a) is made in connection with a change in circumstances that arises from a change in law or regulation or a change in the identity, nature or status of the District or the type of operations conducted by the District, or (b) is required by, or better complies with, the provisions of paragraph (b)(5) of the Rule; (ii) this section as so amended or supplemented would have complied with the requirements of paragraph (b)(5) of the Rule at the time of the primary offering of the Bonds, giving effect to any change in circumstances applicable under clause (i)(a) and assuming that the Rule as in effect and interpreted at the time of the amendment or supplement was in effect at the time of the primary offering; and (iii) such amendment or supplement does not materially impair the interests of the Bondowners under the Rule.

If the Disclosure Information is so amended, the District agrees to provide, contemporaneously with the effectiveness of such amendment, an explanation of the reasons for the amendment and the effect, if any, of the change in the type of financial information or operating data being provided hereunder.

(3) This section is entered into to comply with the continuing disclosure provisions of the Rule and should be construed so as to satisfy the requirements of paragraph (b)(5) of the Rule.

SECTION 8. REFUNDED BONDS CALL. The Deputy Clerk has been authorized and directed to advise Northland Trust Services, Inc., Minneapolis, Minnesota, as paying agent for the

Refunded Bonds, to call the Refunded Bonds for redemption and prepayment on the Redemption Date, and to give thirty (30) days mailed Notice of Redemption, substantially in the form attached hereto, all in accordance with the provisions of the resolution authorizing the issuance of the Refunded Bonds. Such actions by the Deputy Clerk are hereby ratified in all respects.

SECTION 9. STATE PAYMENT; DISTRICT AND REGISTRAR OBLIGATIONS. The District hereby covenants and obligates itself to notify the Commissioner of Education (the Commissioner) of any potential default in the payment of the principal of or interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 (the State Payment Law), to guarantee, to the extent permitted by law, payment of the principal of and interest on the Bonds when due. The District further covenants to deposit with the Registrar not less than three business days prior to each March 1 and September 1 as set forth in Section 2.03 hereof, an amount sufficient to make that payment or to notify the Commissioner as provided in the State Payment Law that it will be unable to make all or a portion of such payment. The Registrar will notify the Commissioner if it becomes aware of a potential default in the payment of principal of and interest on the Bonds on any payment date or if, on the date two business days prior to the date on which a payment is due, there are insufficient funds on deposit with the Registrar to make the required payment on such date. The Registrar will cooperate with the District, the Commissioner and the Commissioner of Management and Budget in implementing the provisions of the State Payment Law. In the event that amounts sufficient to make any such interest or principal payment are held by an escrow or paying agent and invested as authorized by Minnesota Statutes, Chapter 475 and such escrow or paying agent is required to use proceeds from such investment to pay to the Registrar the amount necessary to pay such interest or principal on such payment date, then the requirements of the State Payment Law relating to the deposit of such amounts with the Registrar prior to the payment date of such interest or principal shall be deemed satisfied and neither the District nor the Registrar shall be required to notify the Commissioner that insufficient funds are available to pay such interest or principal on such payment date. The District shall do all other things which may be necessary to perform the Bonds hereby undertaken under the State Payment Law, including any requirements hereafter adopted by the Commissioner of Management and Budget or the Commissioner.

Upon vote being taken on the foregoing resolution, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

Tax Levies

105% LEVY

Independent School District No. 276, (Minnetonka), Minnesota
General Obligation Alternative Facilities Refunding Bonds, Series 2021F
Current Refunds 2012G
September 1, 2028 Call @ Par
FINAL

Date	Principal	Interest	Net Debt Service	105% Levy	Levy Year	Col-lect Year
03/01/2022		15,733.33	15,733.33	16,520.00	2020	2021
03/01/2023	75,000.00	22,100.00	97,100.00	101,955.00	2021	2022
03/01/2024	55,000.00	19,500.00	74,500.00	78,225.00	2022	2023
03/01/2025	50,000.00	17,400.00	67,400.00	70,770.00	2023	2024
03/01/2026	50,000.00	15,400.00	65,400.00	68,670.00	2024	2025
03/01/2027	50,000.00	13,400.00	63,400.00	66,570.00	2025	2026
03/01/2028	65,000.00	11,100.00	76,100.00	79,905.00	2026	2027
03/01/2029	65,000.00	8,500.00	73,500.00	77,175.00	2027	2028
03/01/2030	70,000.00	6,500.00	76,500.00	80,325.00	2028	2029
03/01/2031	70,000.00	5,100.00	75,100.00	78,855.00	2029	2030
03/01/2032	70,000.00	3,700.00	73,700.00	77,385.00	2030	2031
03/01/2033	75,000.00	2,250.00	77,250.00	81,112.50	2031	2032
03/01/2034	75,000.00	750.00	75,750.00	79,537.50	2032	2033
	770,000.00	141,433.33	911,433.33	957,005.00		

EXHIBIT A

UNITED STATES OF AMERICA
STATE OF MINNESOTA
HENNEPIN AND CARVER COUNTIES

INDEPENDENT SCHOOL DISTRICT NO. 276 (MINNETONKA)

GENERAL OBLIGATION ALTERNATIVE FACILITIES REFUNDING BOND, SERIES 2021F

R-___ $_________

Interest Rate	Maturity Date	Date of Original Issue	CUSIP No.
__%	September 1, 20__	July 1, 2021	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: THOUSAND DOLLARS

INDEPENDENT SCHOOL DISTRICT NO. 276 (MINNETONKA), HENNEPIN AND CARVER COUNTIES, STATE OF MINNESOTA (the District), acknowledges itself to be indebted and for value received hereby promises to pay to the registered owner specified above, or registered assigns, the principal sum specified above on the maturity date specified above, and to pay interest thereon from the date of original issue specified above, or from the most recent interest payment date to which interest has been paid or duly provided for, at the annual rate specified above, payable on March 1 and September 1 in each year, commencing March 1, 2022, to the person in whose name this Bond is registered at the close of business on the fifteenth day (whether or not a business day) of the immediately preceding month, all subject to the provisions referred to herein with respect to the redemption of the principal of this Bond prior to its stated maturity. The interest hereon and, upon presentation and surrender hereof at the principal office of the Registrar described below, the principal hereof, are payable in lawful money of the United States of America by check or draft drawn on Northland Trust Services, Inc., in Minneapolis, Minnesota, as bond registrar, transfer agent and paying agent, or its successor designated under the bond resolution described herein (the Registrar). For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the District have been and are hereby irrevocably pledged.

This Bond is one of an issue in the aggregate principal amount of $770,000 (the Bonds), issued by the District to provide funds to refund certain outstanding general obligation alternative facilities bonds of the District, and is issued pursuant to and in full conformity with a resolution adopted by the School Board on June 3, 2021 (the Bond Resolution), pursuant to and in full conformity with the Constitution and laws of the State of Minnesota thereunto enabling, including Minnesota Statutes, Chapter 475. The Bonds are issuable only in fully registered form, in denominations of $5,000 or any integral multiple thereof, of single maturities.

The Bonds maturing on and after September 1, 2029 are each subject to redemption and prepayment at the option of the District, in whole or in part, in such order as the District shall determine and, within a maturity, by lot as selected by the Registrar in multiples of $5,000, on September 1, 2028, and on any date thereafter, at a price equal to the principal amount thereof plus interest accrued to the date of redemption. The District will cause notice of the call for redemption to be published as required by law and, at least thirty (30) days prior to the designated redemption date, will cause notice of the call thereof to be mailed by first class mail to the registered owner of any Bond to be redeemed at the owner's address as it appears on the bond register maintained by the Registrar, but no defect in or failure to give such mailed notice of redemption shall affect the validity of proceedings for the redemption of any Bond not affected by such defect or failure. Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon partial redemption of any Bond, a new Bond or Bonds will be delivered to the registered owner without charge, representing the remaining principal amount outstanding.

Bonds maturing in the years 2030 and 2033 shall be subject to mandatory redemption, at a redemption price equal to their principal amount plus interest accrued thereon to the redemption date, on September 1 in each of the years shown below, in an amount equal to the following principal amounts:

Term Bonds Maturing in 2030		Term Bonds Maturing in 2033	
Sinking Fund Payment Date	Aggregate Principal Amount	Sinking Fund Payment Date	Aggregate Principal Amount
2029	$70,000	2031	$70,000
2030 (final maturity)	70,000	2032	75,000
		2032 (final maturity)	75,000

Notice of redemption shall be given as provided in the preceding paragraph.

The Bonds have been designated by the District as “qualified tax-exempt obligations” pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986.

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

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

Notwithstanding any other provisions of this Bond, so long as this Bond is registered in the name of Cede & Co., as nominee of The Depository Trust Company, or in the name of any other nominee of The Depository Trust Company or other securities depository, the Registrar shall pay all principal of and interest on this Bond, and shall give all notices with respect to this Bond, only to Cede & Co. or other nominee in accordance with the operational arrangements of The Depository Trust Company or other securities depository as agreed to by the District.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to happen, to exist and to be performed precedent to and in the issuance of this Bond in order to make it a valid and binding general obligation of the District according to its terms have been done, have happened, do exist and have been performed in regular and due form, time and manner as so required; that, prior to the issuance hereof, a direct, annual, ad valorem tax has been duly levied upon all taxable property in the District for the years and in amounts not less than five percent in excess of sums sufficient to pay the interest hereon and the principal hereof as the same respectively become due; that additional taxes, if needed to meet the principal and interest requirements of the Bonds, shall be levied upon all such property without limitation as to rate or amount; and that the issuance of the Bonds does not cause the indebtedness of the District to exceed any constitutional or statutory limitation of indebtedness.

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

IN WITNESS WHEREOF, Independent School District No. 276 (Minnetonka), Hennepin and Carver Counties, State of Minnesota, by its School Board, has caused this Bond to be executed on its behalf by the facsimile signatures of the Board Chair and Deputy Clerk.

INDEPENDENT SCHOOL DISTRICT NO. 276
(MINNETONKA), MINNESOTA

______________________________ (Facsimile Signature - Board Chair)

______________________________ (Facsimile Signature - Deputy Clerk)

CERTIFICATE OF AUTHENTICATION

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

Date of Authentication: _______________

NORTHLAND TRUST SERVICES, INC., as Registrar

By ______________________________
Authorized Representative

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though they were written out in full according to the applicable laws or regulations:

TEN COM --as tenants in common UTMA ……………. as Custodian for ……………..

(Cust) (Minor)

TEN ENT --as tenants by the entireties under Uniform Transfers to Minors Act ....….……..

(State)

JT TEN --as joint tenants with right of survivorship and not as tenants in common

Additional abbreviations may also be used.

ASSIGNMENT

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

Dated: __________________

____

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

Signature Guaranteed: ______________________

Signature(s) must be guaranteed by an "eligible guarantor institution" meeting the requirements of the Registrar, which requirements include membership or participation in STAMP or such other "signature guaranty program" as may be determined by the Registrar in addition to or in substitution for STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Please insert social security or other identifying number of assignee:______________________

CERTIFICATE OF HENNEPIN COUNTY
AUDITOR AS TO REGISTRATION OF BONDS AND TAX LEVY

The undersigned, being the duly qualified and acting County Auditor of Hennepin County, hereby certifies that there has been filed in my office a certified copy of a resolution duly adopted on June 3, 2021, by the School Board of Independent School District No. 276 (Minnetonka), Minnesota, setting forth the form and details of an issue of $770,000 General Obligation Alternative Facilities Refunding Bonds, Series 2021F, dated as of July 1, 2021, and levying taxes for their payment.

I further certify that the issue has been entered on my bond register and the tax required by law for their payment has been levied and filed as required by Minnesota Statutes, Sections 475.61 to 475.63.

WITNESS my hand and official seal this _____ day of ______________, 2021.

____
Hennepin County Auditor

(SEAL)

CERTIFICATE OF CARVER COUNTY
AUDITOR AS TO REGISTRATION OF BONDS AND TAX LEVY

The undersigned, being the duly qualified and acting County Auditor of Carver County, hereby certifies that there has been filed in my office a certified copy of a resolution duly adopted on June 3, 2021, by the School Board of Independent School District No. 276 (Minnetonka), Minnesota, setting forth the form and details of an issue of $770,000 General Obligation Alternative Facilities Refunding Bonds, Series 2021F, dated as of July 1, 2021, and levying taxes for their payment.

I further certify that the issue has been entered on my bond register and the tax required by law for their payment has been levied and filed as required by Minnesota Statutes, Sections 475.61 to 475.63.

WITNESS my hand and official seal this _____ day of ______________, 2021.

____
Carver County Auditor

(SEAL)

NOTICE OF REDEMPTION

$1,245,000 General Obligation Alternative Facilities Bonds, Series 2012G
Dated October 1, 2012
Independent School District No. 276 (Minnetonka), Minnesota

NOTICE IS HEREBY GIVEN THAT there have been called for redemption and prepayment on September 1, 2021, the outstanding Bonds of the above referenced issue, dated October 1, 2012, maturing September 1 in the following years and having the interest rates and CUSIP numbers listed below:

Maturity	Amount	CUSIP #	Rate	Maturity	Amount	CUSIP #	Rate
2023	$120,000	604195UA3	2.00%	2029	$135,000	604195UD7	3.00%
2025	120,000	604195UB1	3.00	2031	145,000	604195UE5	3.00
2027	130,000	604195UC9	3.00	2033	155,000	604195UF2	3.00

The Bonds will be redeemed at a price of 100% of their principal amount plus accrued interest to the date of redemption. Holders of the Bonds should present them for payment to Northland Trust Services, Inc., in Minneapolis, Minnesota, on or before said date, when they will cease to bear interest, in the following manner:

<u>In Person, By Hand, By Mail , Overnight Mail, or Courier Service</u>:

Northland Trust Services, Inc.
150 South Fifth Street, Suite 3300
Minneapolis, MN 55402

Important Notice: In compliance with the Economic Growth and Tax Relief Reconciliation Act of 2001, federal backup withholding tax will be withheld at the applicable backup withholding rate in effect at the time the payment by the redeeming institutions if they are not provided with your social security number or federal employer identification number, properly certified. This requirement is fulfilled by submitting a W-9 Form, which may be obtained at a bank or other financial institution.

The Paying Agent shall not be responsible for the selection of or use of the CUSIP number, nor is any representation made as to its correctness indicated in this Notice of Redemption. It is included solely for the convenience of the Holders.

Additional information may be obtained from the undersigned or from Robert W. Baird & Co. Incorporated, 777 East Wisconsin Avenue, Milwaukee, Wisconsin 53202, (651) 365-2583.

Dated: June 3, 2021.

BY ORDER OF THE SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT NO. 276 (MINNETONKA), MINNESOTA

/s/________________________________
School District Deput

ACTION

School Board
Minnetonka I.S.D #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XII.

Title: Approval of Fiscal Year 2022 Budget **Date: June 3, 2021**

EXECUTIVE SUMMARY:

Minnetonka Independent School District 276 is required by statute to adopt a budget for each fiscal year prior to July 1 of that fiscal year. District administration has been working with staff on the development of the Fiscal Year 2022 Budget. Attached for School Board review are the summary pages for Fiscal Year 2022 budgets for the various funds of the District.

The General Fund Operating Fund that includes Transportation and Activities is projected to operate at a surplus of $1,733,469 of ongoing revenues to ongoing expenses.

An increase in the Basic Revenue Formula of $131 per Adjusted Pupil Unit from the State of Minnesota is the major component of increased revenue per pupil projected for FY2022. This amount equates to a 2.00% increase in the Basic Formula.

Targeted enrollment growth on an October-to-October basis is an increase of 46 K-12 students, from 11,054 in October 2020 to 11,100 students in October 2021. October enrollment is used by the State of Minnesota to apportion payments for the fiscal year, but the District is actually paid on the Adjusted Pupil Units that the October enrollment head count generates during the full course of the year. The Unassigned Fund Balance at the end of FY2022 is projected to be $21,868,624 which is 15.7% of projected FY2022 expenditures.

The combination of tightly monitored expense controls plus the additional revenue provided from enrollment growth in past years has allowed the District to continue to maintain very stable finances while maintaining and selectively expanding opportunities for students. Additional Operating Referendum Revenue, which is in place through the 2024 Pay 2025 levy to fund Fiscal Year 2026, gives the District a stable base of revenue from which to maintain the high quality programs that are being delivered to students.

Summary pages of each fund of the District are attached, along with the major assumptions for revenues and expenses used to formulate the General Fund Budget.

ATTACHMENTS:

FY2022 General Fund Budget and FY23-FY27 Updated Projection
Projected FY22-FY27 General Fund Budget Assumptions
Summary of Budgets – All Governmental Fund Types

<u>RECOMMENDATION</u>/FUTURE DIRECTION:

The FY2022 Budget is being presented for the School Board's approval.

RECOMMENDED MOTION

Resolution to Adopt the Fiscal Year 2022 Budget

BE IT RESOLVED, that the School Board of Minnetonka Independent School District 276 does hereby adopt the Fiscal Year 2022 Budget as presented in the Summary of Budgets – All Governmental Fund Types in accordance with Governmental Accounting Standards Board standards, including projected revenues and other sources of $217,114,630 for all funds, projected expenditures and other uses of $213,977,248 for all funds and a projected fund balance at the end of Fiscal Year 2022 of $67,825,282 for all funds.

Submitted by: Paul Bourgeois
Paul Bourgeois, Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

MINNETONKA INDEPENDENT SCHOOL DISTRICT 276
FY2022 ADOPTED GENERAL FUND BUDGET AND PROJECTION FOR FY2023 THROUGH FY2027

General (01), Transportation (03), & Extra Curricular (11) Funds		+18.19 Tchr FTE	+26.19 Tchr FTE	-3.06 Tchr FTE	+36.75 Tchr FTE	-36.75 Tchr FTE +4.91 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE
K-12 Student Growth Oct Target Numbers (Actuals FY18-FY21)		139	165	43	7	46	0	0	0	0	0
October 1 K-12 Enrollment Target (Actuals FY18-FY20)		10,882	11,047	11,100	11,054	11,100	11,100	11,100	11,100	11,100	11,100
	Definitions	Actual 2018-2019	Actual 2019-2020	Adopted 2020-2021	Amended 2020-2021	Adopted 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
SOURCES OF REVENUE:	Gen Ed Rev - Resident	$50,376,471	$51,590,101	$52,484,515	$52,319,814	$53,555,270	$54,540,869	$55,756,056	$56,868,118	$58,004,206	$59,164,294
	Gen Ed Rev - Open Enroll	$24,810,343	$26,491,644	$27,287,367	$26,873,489	$27,844,066	$28,356,491	$28,988,283	$29,566,457	$30,157,124	$30,760,269
	Categorical	20,565,655	20,917,804	21,272,773	21,228,291	22,582,995	23,286,890	23,780,511	24,273,120	24,780,358	25,302,660
	Miscellaneous	3,530,713	3,430,970	2,843,610	2,207,310	3,102,558	3,082,558	3,082,558	3,082,558	3,082,558	3,082,558
	Federal	2,011,478	2,197,098	2,273,077	6,179,785	2,857,215	2,885,787	2,914,645	2,943,791	2,973,229	3,002,962
	Revenue Before Ref.	101,294,661	104,627,616	106,161,343	108,808,689	109,942,104	112,152,595	114,522,053	116,734,045	118,997,475	121,312,742
	Total Voter Approved Referendum Rev	19,941,821	24,688,506	22,359,238	22,188,050	22,410,647	22,726,870	23,271,575	23,804,323	24,408,072	25,075,257
	Local Option Revenue Tier 1	5,055,348	5,143,658	5,297,528	5,256,739	5,292,763	5,158,893	5,172,546	5,172,546	5,172,546	5,172,546
	Local Option Revenue Tier 2			3,406,837	3,377,977	3,489,811	3,494,010	3,571,682	3,646,830	3,731,982	3,731,982
	Total Revenue	$126,291,830	$134,459,781	$137,224,945	$139,631,456	$141,135,325	$143,532,368	$146,537,856	$149,357,744	$152,310,074	$155,292,527
USES OF REVENUE:	Salaries & Wages	$83,313,321	$88,163,875	$91,554,590	$97,087,903	$93,984,172	$97,367,862	$100,871,176	$104,498,246	$108,253,348	$112,140,895
	Benefits	25,515,306	27,249,643	29,099,726	30,536,947	29,883,835	31,111,468	32,281,949	33,328,932	34,386,818	35,491,272
	Purchased Serv.	6,059,609	5,144,867	6,091,756	6,930,486	6,078,241	5,841,981	5,921,282	6,001,537	6,082,767	6,164,992
	Supplies	4,283,184	4,302,381	4,651,532	6,066,108	3,989,729	4,447,862	4,363,543	4,404,734	4,445,901	4,477,047
	Transportation	4,993,906	5,382,420	5,566,756	5,583,489	5,672,096	5,826,277	5,997,353	6,173,513	6,354,909	6,541,695
	Transfers	501,931	510,256	542,099	577,723	552,211	568,777	585,841	603,416	621,518	640,164
	Transfer from OPEB Trust	(707,637)	(794,338)	(797,423)	(797,423)	(758,428)	(822,972)	(813,412)	(789,582)	(738,870)	(678,217)
	Total Expenses	$123,959,620	$129,959,104	$136,709,036	$145,985,233	$139,401,856	$144,341,255	$149,207,732	$154,220,796	$159,406,390	$164,777,849
BOTTOM LINE:	**Ongoing Revenue Over (Under) Expenditures**	**$2,332,210**	**$4,500,677**	**$515,910**	**($6,353,777)**	**$1,733,469**	**($808,887)**	**($2,669,876)**	**($4,863,052)**	**($7,096,316)**	**($9,485,322)**
FUND BALANCE:	Beginning	$21,363,897	$23,117,738	$25,922,513	$27,398,932	$21,045,155	$22,778,624	$21,969,737	$19,299,861	$14,436,809	$7,340,493
Ongoing Revenue Over (Under) Expenditures		$2,332,210	$4,500,677	$515,910	($6,353,777)	$1,733,469	($808,887)	($2,669,876)	($4,863,052)	($7,096,316)	($9,485,322)
One-Time Transfer from Operating Capital		$9,735	$0	$0	$0	$0	$0	$0	$0	$0	$0
One-Time Transfer to Operating Capital		($588,104)	($219,483)	$0	$0	$0	$0	$0	$0	$0	$0
	Ending	23,117,738	27,398,932	26,438,423	21,045,155	22,778,624	21,969,737	19,299,861	14,436,809	7,340,493	(2,144,829)
RECON. OF ENDING FUND BALANCE:											
Assigned Fund Balance	Op Cap Deferred Use	$219,483	$0	$0	$0	$0	$0	$0	$0	$0	$0
Assigned Fund Balance	Q-Comp	$666,458	$263,376	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
Restricted Fund Balance	3rd Party Billing	$56,484	$100,000	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000
Non Spendable Fd Bal	Prepaids & Inventories	$1,037,971	$535,203	$550,000	$550,000	$550,000	$550,000	$550,000	$550,000	$550,000	$550,000
Total Assigned, Non Spendable or Restricted Fd Bal		$1,980,396	$898,579	$910,000	$910,000	$910,000	$910,000	$910,000	$910,000	$910,000	$910,000
Total Unassigned Fund Balance		$21,137,342	$26,500,354	$25,528,423	$20,135,155	$21,868,624	$21,059,737	$18,389,861	$13,526,809	$6,430,493	-$3,054,829
Total Fund Balance as % of Expenditures		18.6%	21.1%	19.3%	14.4%	16.3%	15.2%	12.9%	9.4%	4.6%	-1.3%
Unassigned as a % of Expenditures		17.1%	20.4%	18.7%	13.8%	15.7%	14.6%	12.3%	8.8%	4.0%	-1.9%

Adopted Budget Six-Year Projection Assumptions
FY22-FY27
June 3, 2021

Projected FY22-FY27 Major Budget Assumptions
Under Current Statutes through FY21 Legislature

The following major assumptions and factors are included in the Interim Adopted Budget Projected FY22 through FY27 Budget Projections:

- Enrollment
  - FY22 through FY27 K-12 students set at 11,100 K-12 cap based on November 15, 2020 Actual, Projected and Target Enrollments for 2020-2025 with FY26 and FY27 rolled forward from FY25

- Total Revenues for FY22 of $141,135,235 which is a $1,503,869 increase over FY21 Amended Budget Revenues of $139,631,456

- General Education Formula Per Pupil FY22 – assumes 2.0% increase of $131 to $6,698 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY23 – assumes 2.0% increase of $134 to $6,832 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY24 – assumes 2.0% increase of $137 to $6,969 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY25 – assumes 2.0% increase of $139 to $7,108 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY26 – assumes 2.0% increase of $142 to $7,250 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY27 – assumes 2.0% increase of $145 to $7,395 based on conservative estimate from historical averages

- Local Option Revenue Tier 1 for FY22 and later remains at $424 per Adjusted Pupil Unit which generates $5,292,763 in FY22 – this is local levy so additional students above the estimate generate revenue in a subsequent year with a make-up levy
- Local Option Revenue Tier 2 for FY22 at $300 and adjusted for inflation through FY27 at Operating Referendum Inflation Rate – generates $3,489,811 in FY22
- Categorical Programs revenue (Q-Comp, Equity, etc.) FY22– remain at current funding levels per pupil
- FY22 Federal Revenue (as well as offsetting expenditures) set at estimated grant levels per grant letters including estimated carryover revenue from FY21
  - Does not carry forward any Federal COVID-19 relief funds as all were utilized in FY21 to offset COVID-19 expenditures
- Operating Referendum Revenue – $1,827.54 per Adjusted Pupil Unit levied for FY22
  - Reduced $300 in FY20 by Legislative action

        - Subsequent years increased by inflation factors per July 23, 2020 calculation from MDE
        - $1,827.54 per Adjusted Pupil Unit in FY22
        - $1,867.88 per Adjusted Pupil Unit in FY23
        - $1,907.60 per Adjusted Pupil Unit in FY24
        - $1,951.27 per Adjusted Pupil Unit in FY25
        - $2,000.76 per Adjusted Pupil Unit in FY26
        - $2,055.45 per Adjusted Pupil Unit in FY27
            - District is at the Operating Referendum Cap starting in FY20 and future years – only annual increase is for inflation

- Miscellaneous Revenue - Includes $287,500 in Tonka OnLine gross revenue and interest earnings of approximately $720,000 based on expected rising interest rates and investment earnings on annual OPEB Receivable of $120,000

- Total Expenditures for FY22 of $139,401,856, which is a $6,583,377 decrease over FY21 Amended Budget Expenditures of $145,985,233
    - FY21 Expenditures were elevated above normal levels to provide instruction during the COVID-19 pandemic

- Salaries – Salaries are 67.4% of the General Fund Budget – together with Benefits at 20.9%, they make up 88.3% of the General Fund Budget
    - Teachers (Fund 01)
        - FY22 Adopted Budget K-12 teaching staff at 799.90 FTE through 04/15/21 staffing document from Human Resources. From the FY21 Amended Budget, 36.75 FTE which were added for additional support due to COVID-19, have now been removed. Compared to the FY21 Adopted Budget, 4.91 FTE have been added to the FY22 Adopted budget.
            - FY23-FY27 assumes no teacher growth over FY22
        - Assumes a Total Compensation Package increase of 3.0% Salary and benefit package increases for FY22 and a 3.0% salary and benefit package increase assumed each year FY23-FY27 for Minnetonka Teachers Association

    - Other Staff
            - FY22 Actual Contract amounts for FY22 for all other bargaining unit contracts and other contracts
            - 2.7903 non-instructional staff FTE decrease for FY22
            - Assumes 3.0% future salary increases for FY23-FY27

- Benefits – Benefits inclusive of the OPEB Retirement Benefits transfer reduction are 20.9% of the General Fund Budget – together with Salaries they make up 88.3% of the General Fund Budget

- Actual fringe benefit contribution increases for FY22 are included for MTA within the 3.0% benefit package increase estimated for FY22 and FY23 through FY27
- Teachers Retirement Association pension contributions at 8.13% in FY21, 8.34% in FY22, 8.55% in FY23 and 8.75% in FY24 and thereafter
  - 2018 Pension Bill increased the TRA contribution rate in future years but revenue will be provided to offset the increase
- Public Employees Retirement Association pension contributions at 7.50% in FY22 through FY27
- OPEB Trust transfer of $758,428 is calculated by CBIZ actuaries and reduces benefit expenditures

- Total Salaries and Benefits of $123,109,581 are 88.3% of Total General Fund Expenditures of $19,401,856

- Purchased Services
  - Line items held flat for all budgets unless an increase was approved by the Superintendent for FY22, then increased by 1% inflation for FY23-FY27 for all cost centers
- Purchased Services are 4.4% of General Fund Budget
  - Includes line items such as utility costs (electricity, etc.), snow removal, repair and preventive maintenance costs of building systems, property insurance, legal counsel, Special Education tuition at various care facilities, and professional consultants

- Supplies
  - Line items held flat for all budgets unless an increase was approved by the Superintendent for FY22, then increased by 1% inflation for FY23-FY27 for all cost centers
- Supplies are 2.9% of General Fund Budget
  - Includes line items such as instructional, restroom and cleaning supplies, maintenance repair supplies such as HVAC system filters, and grounds supplies such as fuel for the maintenance vehicles and replacement parts for the lawnmowers

- Transportation
  - Increase of 3.00% for FY22, which is the third year of a four-year contract
  - Increase 2.75% for FY23, then assumes a new contract scheduled for FY24-FY25 and later projected at 3.0%
  - Bus routes in FY22 are at the same number as in FY21
- Transportation is 4.1% of the General Fund Budget

- Transfers – This is the transfer to the Arts Center operations budget to fund the operating expenditures of the Arts Center that are not paid for out of play ticket receipts and facility rental revenue – estimated at $552,211 and 0.3% of the General Budget for FY22 Adopted Budget then increasing by 3% annually FY23 through FY27

MINNETONKA SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2021-22 Budget

	General Fund	Food Service Fund	Community Service Fund	Aquatics Program	Capital Projects Construction Fund	Capital Projects LTFM Fund	Debt Service Fund	Internal Service Self-Insurance Fund	Internal Service OPEB Fund	Debt Service OPEB Fund	Total All Governmental Funds
Revenues:											
Local Property Tax Levies	$ 45,010,176	$ -	$ 964,493	$ -	$ -	$ -	$ 7,299,459	$ -	$ -	$ 1,688,315	$ 54,962,443
Other Local and County Revenues	5,392,110	5,443,870	9,620,786	1,167,000	-	-	-	16,760,415	-	-	38,384,181
Interest on Investments	720,000	8,500	40,000	-	-	-	25,000	91,957	1,500,000	-	2,385,457
State of Minnesota	103,191,216	129,666	560,671	-	-	-	650,482	-	-	-	104,532,035
Federal Government	2,857,215	920,213	-	-	-	-	-	-	-	-	3,777,428
Sales and Other Conversion of Assets	1,578,086	-	-	-	5,250,000	6,245,000	-	-	-	-	13,073,086
Rebates	-										-
Total Revenues	158,748,803	6,502,249	11,185,950	1,167,000	5,250,000	6,245,000	7,974,941	16,852,372	1,500,000	1,688,315	217,114,630
Expenditures:											
District and School Administration	5,600,991										5,600,991
District Support Services	5,683,411										5,683,411
Regular Instruction	77,541,685										77,541,685
Extra-Curricular	3,131,157										3,131,157
Vocational Instruction	1,074,676										1,074,676
Special Education Instruction	23,353,311										23,353,311
Community Education and Services			11,401,813	1,167,000							12,568,813
Instructional Support Services	5,838,929										5,838,929
Pupil Support Services	4,927,801										4,927,801
Site, Building, and Equipment	7,775,601										7,775,601
Fiscal and Other Fixed Cost Programs	2,409,011	6,453,943					8,471,048	16,370,197	758,428	1,606,660	36,069,287
Transportation	5,672,096										5,672,096
Technology	7,989,909										7,989,909
Construction					5,615,000	5,100,000					10,715,000
Capital	6,034,581										6,034,581
Total Expenditures	157,033,158	6,453,943	11,401,813	1,167,000	5,615,000	5,100,000	8,471,048	16,370,197	758,428	1,606,660	213,977,248
Other Financing Sources (Uses):											
Operating Transfers In	-	-	-		-	-	-	-	-		-
Operating Transfers Out	-	-	-								-
Total Other Financing Sources (Uses):	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,715,645	48,306	(215,863)	(0)	(365,000)	1,145,000	(496,107)	482,175	741,572	81,655	3,137,382
Fund Balance at the Beginning of Year	23,147,346	268,195	296,512	(241,210)	855,635	5,639,187	1,830,015	8,493,770	24,002,995	395,453	64,687,900
Fund Balance at End of Year	$ 24,862,991	$ 316,501	$ 80,649	$ (241,210)	$ 490,635	$ 6,784,187	$ 1,333,908	$ 8,975,945	$ 24,744,567	$ 477,108	$ 67,825,282

GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. It contains the following budget components:

Operating – includes expenditures for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, and other district expenditures not specifically designated to be accounted for in any other area.

Capital Purchases – includes expenditures for acquisition, additions or improvement of sites, building, and equipment.

Athletic Equipment – accounts for the purchase of athletic uniforms and equipment, which is financed by the collection of participation fees.

Art Center on 7 – accounts for the revenues and expenses for the operation of the Arts Center on 7.

Dome Operations – accounts for the revenues and expenses for the operation of the dome. Rental revenue and pledges are projected to be sufficient to cover the dome operation expenses.

Pagel Center Operations – accounts for the revenues and expenses for the operation of the Pagel Center. Local Levy and rental revenue are projected to be sufficient to cover the Pagel Center operation expenses.

Fiduciary Funds – accounts for the revenues and expenses for funds donated by various organizations or individuals for specific use by the district.

Technology Fund - includes the financial activities of the district's technology program, which is based on the Technology Plan. The fund addresses classroom technology, upgrade of network infrastructure, training staff on the innovative use of technology for teaching and learning, acquisition of classroom management software and technology support. The Technology Fund is primarily funded by the property tax levy approved by voters and lease purchase contract for equipment.

MINNETONKA SCHOOL DISTRICT
Summary of Budgets - General Fund
Fiscal Year 2021-22 Budget

	Operating	Capital Expenditures	Athletic Equipment	Arts Center	Dome Operations	Pagel Center Operations	Fiduciary Funds	Technology Fund	Total General Fund
Revenues and Other Sources:									
Local Property Tax Levies	$ 34,041,622	$ 4,052,427	$ -	$ -	$ -	$ -	$ -	$ 6,916,127	$ 45,010,176
Other Local and County Revenues	2,097,522	73,365	210,000	377,600	325,745	584,878	1,565,000	158,000	5,392,110
Interest on Investments	720,000	-	-	-	-	-	-	-	720,000
State of Minnesota	101,418,966	1,772,250	-	-	-	-	-	-	103,191,216
Federal Government	2,857,215	-	-	-	-	-	-	-	2,857,215
Sales and Other Conversion of Assets	-	-	-	552,211	-	-	-	1,025,875	1,578,086
Rebates								-	-
Total Revenues and Other Sources	141,135,325	5,898,042	210,000	929,811	325,745	584,878	1,565,000	8,100,002	158,748,803
Expenditures:									
District and School Administration	4,671,180			929,811					5,600,991
District Support Services	4,183,411						1,500,000	-	5,683,411
Regular Instruction	76,690,428		210,000			641,257			77,541,685
Extra-Curricular	3,131,157								3,131,157
Vocational Instruction	1,074,676								1,074,676
Special Education Instruction	23,353,311								23,353,311
Instructional Support Services	5,838,929								5,838,929
Pupil Support Services	4,927,801								4,927,801
Site, Building, and Equipment	7,449,856				325,745				7,775,601
Fiscal and Other Fixed Cost Programs	2,409,011								2,409,011
Capital Purchases		6,034,581						7,989,909	14,024,490
Transportation	5,672,096								5,672,096
Total Expenditures	139,401,856	6,034,581	210,000	929,811	325,745	641,257	1,500,000	7,989,909	157,033,158
Excess of Revenues and Other Sources Over (Under) Expenditures	1,733,469	(136,539)	-	-	-	(56,379)	65,000	110,093	1,715,645
Other Financing Sources:									
Operating Transfers In									
Operating Transfers Out	-	-							
Fund Balance at the Beginning of Year	21,045,155	775,594	330,777	-	-	(971,374)	1,616,755	350,440	23,147,346
Fund Balance at End of Year	$ 22,778,624	$ 639,056	$ 330,777	$ -	$ -	$ (1,027,753)	$ 1,681,755	$ 460,533	$ 24,862,991

MINNETONKA SCHOOL DISTRICT

Capital Expenditures Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Category

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ 3,807,651	$ 3,730,337	$ 3,509,851	$ 3,769,682	$ 4,052,427
Other Local and County Revenues	181,749	204,318	398,141	72,976	73,365
Interest on Investments	-	9,881	3,356	-	-
State of Minnesota	1,640,720	1,821,327	1,809,399	1,757,527	1,772,250
Federal Government	-	-	-	-	-
Transfer from Operating Capital to H&S	-	124,450	373,663	-	-
Total Revenues and Other Sources	5,630,119	5,890,313	6,094,411	5,600,185	5,898,042
Expenditures and Other Uses:					
Equipment	987,053	523,321	655,961	678,000	610,000
Facilities	2,223,913	2,766,701	3,504,488	5,042,479	2,443,289
Health and Safety	455,177	488,892	501,835	579,442	467,097
Instructional Lease Levy	2,368,871	2,471,479	1,963,587	2,106,207	2,514,195
Total Expenditures and Other Uses	6,035,015	6,250,393	6,625,870	8,406,128	6,034,581
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(404,896)	(360,080)	(531,460)	(2,805,943)	(136,539)
Other Changes in Reserved and Designated Fund Balances	258,252	578,369	219,483	-	-
One-Time Trasnfer from Comm Ed - MCEC Addition		3,300,000	-		
Fund Balance at the Beginning of Year	521,869	375,225	3,893,514	3,581,537	775,594
Fund Balance at End of Year	$ 375,225	$ 3,893,514	$ 3,581,537	$ 775,594	$ 639,056

Allocation of Fund Balance:

Reserved Fund Balance	2017-18	2018-19	2019-20	2020-21	2021-22
Operating Capital	319,161	3,829,839	3,102,872	200,245	70,342
Cell Tower Revenue Reserve	46,328	58,590	55,138	48,114	41,480
Lease Levy	-	5,085	423,527	527,234	527,234
Health & Safety	9,736	-	-	-	-
Total Reserved Fund Balance	$ 375,225	$ 3,893,514	$ 3,581,537	$ 775,593	$ 639,056

MINNETONKA SCHOOL DISTRICT

Athletic Equipment Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Site

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues	230,392	229,606	163,492	330,785	210,000
Interest on Investments		-	-	-	-
State of Minnesota	-	-	-	-	-
Federal Government	-	-	-	-	-
Sales and Other Conversion of Assets	-	-	-	-	-
Total Revenues and Other Sources	230,392	229,606	163,492	330,785	210,000
Expenditures and Other Uses:					
Minnetonka Middle School East	9,313	8,783	1,640	98,515	52,500
Minnetonka Middle School West	7,453	(633)	22,466	41,201	52,500
Minnetonka High School	208,507	173,611	197,057	191,069	105,000
Total Expenditures and Other Uses	225,274	181,760	221,163	330,785	210,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	5,118	47,846	(57,672)	-	-
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	335,487	340,604	388,449	330,777	330,777
Fund Balance at End of Year	$ 340,604	$ 388,449	$ 330,777	$ 330,777	$ 330,777

MINNETONKA SCHOOL DISTRICT

Arts Center on 7 Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues	432,204	409,509	331,271	377,600	377,600
Interest on Investments	-	-	-	-	-
State of Minnesota	-	-	-	-	-
Federal Government	-	-	-	-	-
Transfer from General Fund	476,758	501,931	510,256	542,099	552,211
Total Revenues and Other Sources	908,962	911,441	841,527	919,699	929,811
Expenditures and Other Uses:					
Salaries	400,023	410,306	410,745	385,161	395,652
Employee Benefits	121,717	135,797	138,866	139,639	141,694
Purchased Services	269,416	306,828	213,878	367,250	367,250
Supplies and Materials	(5,648)	17,578	7,152	6,299	3,865
Equipment	20,140	13,170	18,040	21,000	21,000
Miscellaneous	103,314	27,761	52,846	350	350
Total Expenditures and Other Uses	908,962	911,441	841,527	919,699	929,811
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	-	-	-	-	-
Fund Balance at End of Year	$ -	$ -	$ -	$ -	$ -

Note: Net Profit/Loss in Plays Will Be Transferred to Trust Account

Art Center Trust Account

Beginning Balance	41,831	65,379	158,333	184,557	184,557
Plays Profit (Loss)	23,548	92,954	26,224		-
Ending Balance	$ 65,379	$ 158,333	$ 184,557	$ 184,557	$ 184,557

MINNETONKA SCHOOL DISTRICT

Dome Operations Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Rental Revenue	$ 308,178	$ 324,042	$ 300,774	$ 246,357	$ 325,813
Annual Pledges	-	-	-	-	-
Interest on Investments					
Transfer (to)/from Trust	$ 36,599	$ (10,729)	$ 127,805	$ 36,696	$ (68)
Transfer from General Fund	$ -	$ -	$ -	$ 35,624	$ -
Total Revenues and Other Sources	344,777	313,312	428,579	318,677	325,745
Expenditures and Other Uses:					
Salaries/Benefits	60,191	64,425	65,913	65,759	67,343
Management Services	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	300	300
Repairs & Maintenance	-	-	-	700	700
Utilities	133,816	99,694	95,693	98,548	101,505
Custodial Supplies	-	-	-	1,000	1,000
Equipment Purchased	-	-	103,000	-	
Miscellaneous	129	-	11,440	2,000	2,000
Total Expenditures and Other Uses	194,136	164,119	276,046	168,307	172,848
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	150,641	149,194	152,533	150,370	152,897
Annual Debt Payment	(160,366)	(149,194)	(152,533)	(150,370)	(152,897)
Fund Balance at the Beginning of Year	-	-	(0)	(0)	(0)
Fund Balance at End of Year	$ -	$ (0)	$ (0)	$ (0)	$ (0)

Turf and Dome Trust Account	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Balance	190,372	153,773	164,502	36,696	(0)
Pledges and Donations	-		-	-	-
Transfer (from)/to Operating Budget	(36,599)	10,729	(127,805)	(36,696)	68
Ending Balance	$ 153,773	$ 164,502	$ 36,697	$ (0)	$ 68

Debt Outstanding Balance 2016K	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Debt Outstanding Balance	1,620,000	1,500,000	1,390,000	1,280,000	1,165,000
Less Principal Payment	(120,000)	(110,000)	(110,000)	(115,000)	(115,000)
Ending Debt Outstanding Balance	$ 1,500,000	$ 1,390,000	$ 1,280,000	$ 1,165,000	$ 1,050,000

MINNETONKA SCHOOL DISTRICT
Pagel Center Operations Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ 395,937	$ 568,445	$ 433,806	$ 522,249	$ 484,878
Rental Revenue	100,000	100,000	100,000	100,000	100,000
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	495,937	668,445	533,806	622,249	584,878
Expenditures and Other Uses:					
Salaries	119,148	132,483	167,823	198,599	202,444
Employee Benefits	39,657	44,404	53,534	66,138	69,049
Purchased Services	331,321	421,618	339,067	250,331	313,227
Supplies and Materials	45,615	28,078	24,454	56,915	52,537
Equipment	2,842	-	-	4,000	4,000
Miscellaneous	-	-	-	-	-
Total Expenditures and Other Uses	538,582	626,582	584,878	575,983	641,257
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(42,646)	41,863	(51,073)	46,266	(56,379)
Fund Balance at the Beginning of Year	(965,785)	(1,008,431)	(966,568)	(1,017,640)	(971,374)
Fund Balance at End of Year	$ (1,008,431)	$ (966,568)	$ (1,017,640)	$ (971,374)	$ (1,027,753)

Debt Outstanding Balance 2016L	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Debt Outstanding Balance	2,040,000	1,965,000	1,885,000	1,805,000	1,725,000
Less Principal Payment	(75,000)	(80,000)	(80,000)	(80,000)	(85,000)
Ending Debt Outstanding Balance	$ 1,965,000	$ 1,885,000	$ 1,805,000	$ 1,725,000	$ 1,640,000

MINNETONKA SCHOOL DISTRICT
Fiduciary Funds Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Donations	$ -	$ -	$ -	$ 53,236	$ -
Miscellaneous Revenue	1,623,303	1,632,115	1,439,774	1,563,522	1,565,000
Total Revenues and Other Sources	1,623,303	1,632,115	1,439,774	1,616,758	1,565,000
Expenditures and Other Uses:					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Miscellaneous	1,563,648	1,541,995	1,389,420	1,616,758	1,500,000
Total Expenditures and Other Uses	1,563,648	1,541,995	1,389,420	1,616,758	1,500,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	59,655	90,121	50,354	-	65,000
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	1,416,626	1,476,281	1,566,401	1,616,755	1,616,755
Fund Balance at End of Year	$ 1,476,281	$ 1,566,401	$ 1,616,755	$ 1,616,755	$ 1,681,755

MINNETONKA SCHOOL DISTRICT

Capital Projects (Technology) Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Project

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ 5,653,426	$ 5,878,035	$ 6,217,092	$ 6,586,282	$ 6,916,127
Other Local and County Revenues	147,920	223,140	171,686	158,000	158,000
Interest on Investments	-	-	-	-	-
State of Minnesota	-	205,492	53,539	-	-
Federal Government	-	-	-	-	-
Sales and Other Conversion of Assets	742,412	93,455	547,000	215,901	1,025,875
Rebates	-	-	-	-	-
Total Revenues and Other Sources	6,543,758	6,400,123	6,989,316	6,960,183	8,100,002
Expenditures and Other Uses:					
Continuing Commitments	2,258,547	2,458,796	2,432,782	2,630,539	2,710,282
Hardware Rotation	14,364	12,684	61,815	54,027	50,000
Hardware-Immersion	369,401	264,387	196,829	314,350	300,000
Hardware-iPad Project	829,743	1,125,891	1,372,879	1,269,558	1,443,938
Classroom Equipment	153,358	488,313	205,839	205,930	655,930
Textbooks	423,902	200,000	463,912	300,000	600,000
Instructional Staff Development	682,434	711,286	734,447	793,233	824,962
Instructional Staff Development iPad K-3	-	-	-	231,316	110,236
Software iPad K-3	-	-	-	148,000	37,000
Hardware-Network	153,433	149,338	-	200,000	200,000
Infrastructure-Network	176,364	233,111	118,291	752,000	205,000
Infrastructure-Telecom	712,746	(58)	-	28,335	29,185
Rebates	(97,617)	-	-	-	-
Software	457,056	276,665	450,933	500,000	550,000
Infrastructure-Security Barriers	56,967	657,089	274,439	100,000	150,000
SAN Loan Payment				127,369	123,376
Total Expenditures and Other Uses	6,190,699	6,577,500	6,312,167	7,654,657	7,989,909
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	353,059	(177,377)	677,150	(694,474)	110,093
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	192,082	545,141	367,764	1,044,914	350,440
Fund Balance at End of Year	$ 545,141	$ 367,764	$ 1,044,914	$ 350,440	$ 460,533

SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for the revenues and expenditures of the school district that are generated by the following budget components:

Food Service – includes the financial activities of the district's food service program, which consists of the preparation and service of meals, snacks, and milk in connection with school and community service activities.

Community Education – includes the financial activities of the district's community education program, which consists of enrichment programs for any age level that are not part of the K-12 education program, as well as K-12 summer school enrichment activities that are not for credit and are not required for graduation; the major budget areas are community involvement, youth programs, family education, and administration.

MINNETONKA SCHOOL DISTRICT
Summary of Budgets - Special Revenue
Fiscal Year 2021-22 Budget

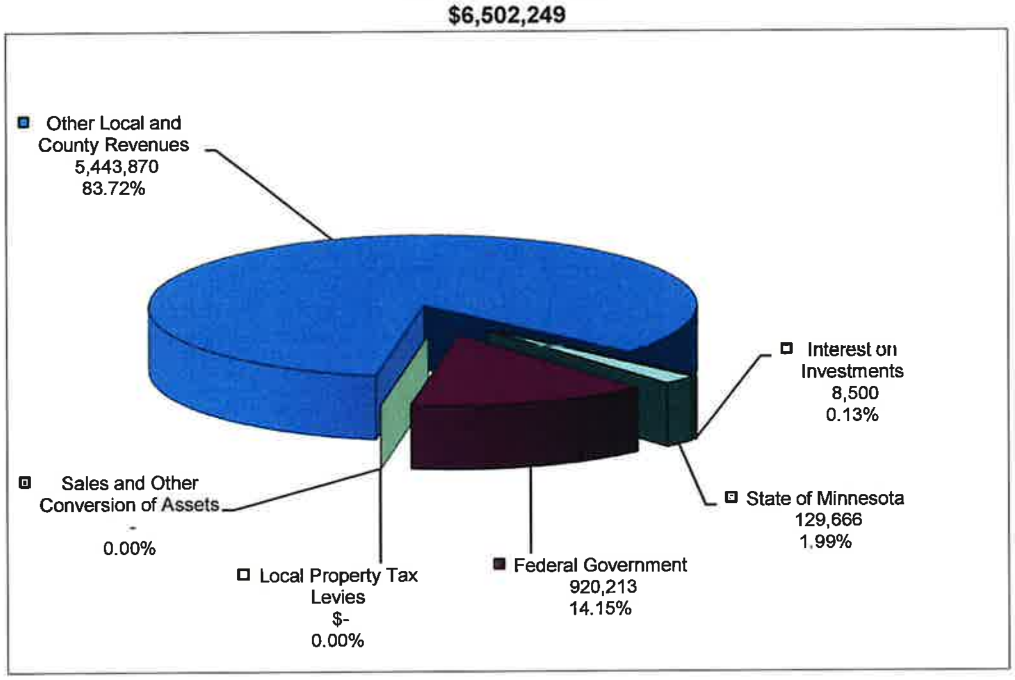
	Food Service	Community Education	Aquatics Program	Total Special Revenue Fund
Revenues:				
Local Property Tax Levies	$ -	$ 964,493	$ -	$ 964,493
Other Local and County Revenues	5,443,870	9,620,786	1,167,000	16,231,656
Interest on Investments	8,500	40,000	-	48,500
State of Minnesota	129,666	560,671	-	690,337
Federal Government	920,213	-	-	920,213
Sales and Other Conversion of Assets	-	-	-	-
Total Revenues	6,502,249	11,185,950	1,167,000	18,855,199
Expenditures:				
District and School Administration				-
District Support Services				-
Regular Instruction				-
Vocational Instruction				-
Special Education Instruction				-
Community Education		11,401,813	1,167,000	12,568,813
Instructional Support Services				-
Pupil Support Services	6,311,443			6,311,443
Site, Building, and Equipment	142,500			142,500
Fiscal and Other Fixed Cost Programs				-
Total Expenditures	6,453,943	11,401,813	1,167,000	19,022,756
Other Financing Sources (Uses):				
Operating Transfers In				-
Operating Transfers Out				-
Capital Lease Proceeds				-
Total Other Financing Sources (Uses):	-	-	-	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	48,306	(215,863)	(0)	(167,557)
Fund Balance at the Beginning of Year	268,195	296,512	(241,210)	323,497
Fund Balance at End of Year	$ 316,501	$ 80,649	$ (241,210)	$ 155,940

MINNETONKA SCHOOL DISTRICT
Food Service Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Object

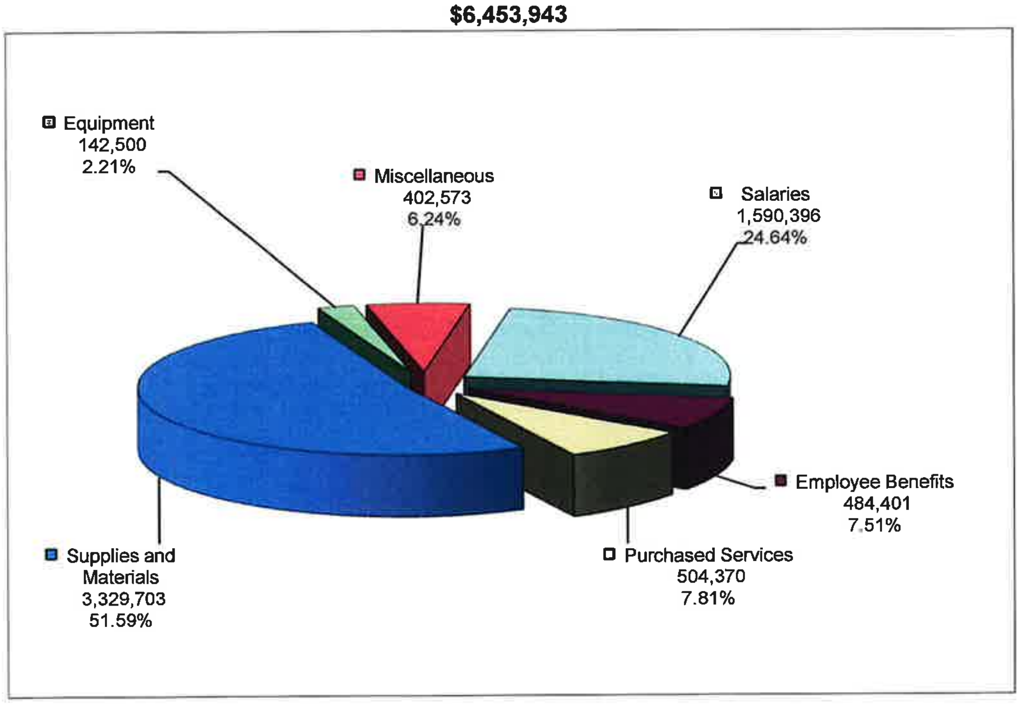
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues	4,989,013	5,136,774	3,707,819	468,200	5,443,870
Interest on Investments	11,262	32,923	33,993	8,500	8,500
State of Minnesota	133,188	133,077	104,728	-	129,666
Federal Government	926,616	910,236	918,101	2,431,800	920,213
Sales and Other Conversion of Assets	-	-	-	-	-
Total Revenues and Other Sources	6,060,078	6,213,009	4,764,641	2,908,500	6,502,249
Expenditures and Other Uses:					
Salaries	1,392,114	1,419,298	1,458,730	1,292,214	1,590,396
Employee Benefits	403,179	430,628	456,875	438,138	484,401
Purchased Services	757,535	462,595	409,705	435,848	504,370
Supplies and Materials	2,775,384	2,776,438	2,173,625	1,575,129	3,329,703
Equipment	97,700	81,903	226,655	189,500	142,500
Miscellaneous	171,487	402,084	379,240	265,391	402,573
Total Expenditures and Other Uses	5,597,398	5,572,946	5,104,829	4,196,220	6,453,943
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	462,680	640,062	(340,188)	(1,287,720)	48,306
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	793,362	1,256,042	1,896,103	1,555,915	268,195
Fund Balance at End of Year	$ 1,256,042	$ 1,896,103	$ 1,555,915	$ 268,195	$ 316,501

MINNETONKA SCHOOL DISTRICT
Food Service Fund Budget
Fund Expenditures by Object

2021-22 Revenues
$6,502,249



2021-22 Expenditures
$6,453,943

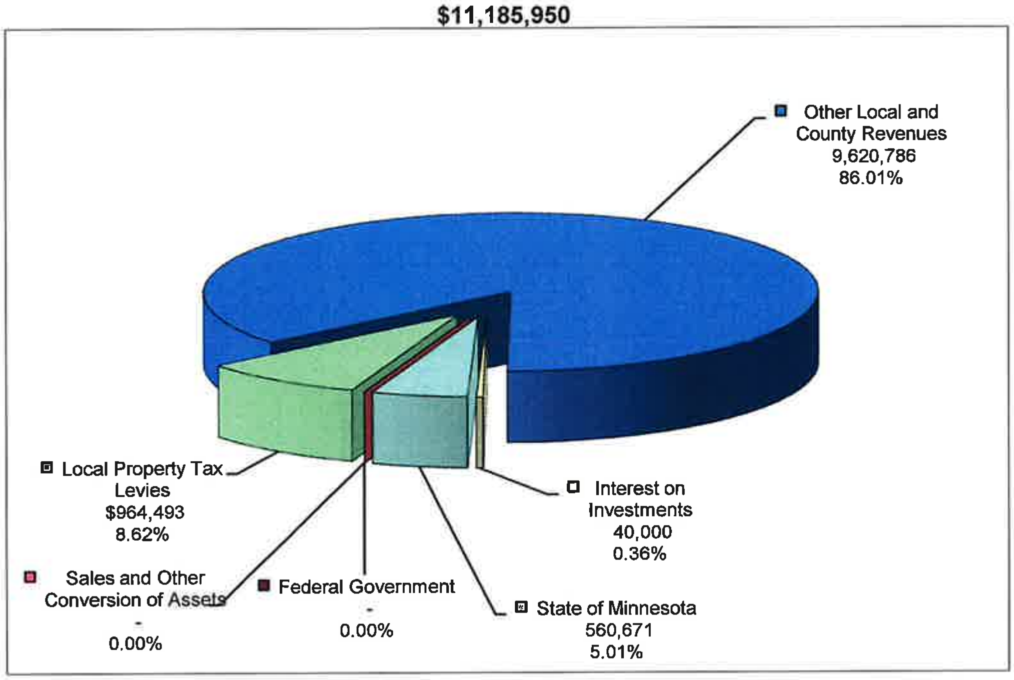


MINNETONKA SCHOOL DISTRICT
Community Education Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Program

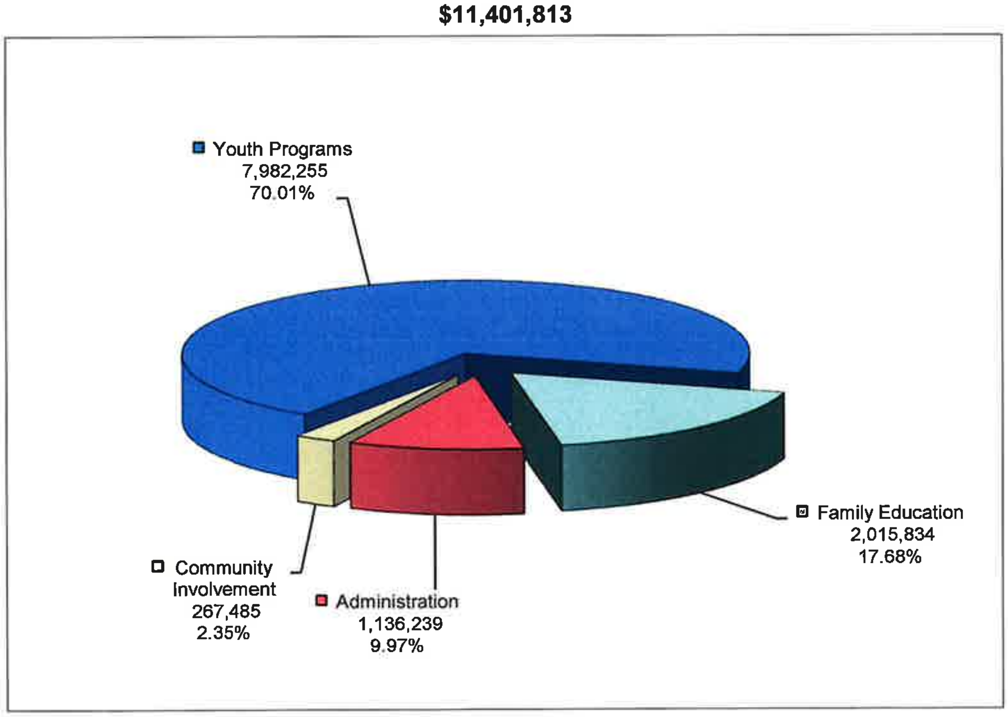
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ 888,322	$ 925,002	$ 942,001	$ 955,316	$ 964,493
Other Local and County Revenues	9,778,816	10,509,848	8,825,107	5,941,945	9,620,786
Interest on Investments	41,584	120,071	55,655	20,000	40,000
State of Minnesota	450,909	480,384	519,006	559,926	560,671
Federal Government	-	-	-	256,206	-
Sales and Other Conversion of Assets	-	-	-	-	-
Total Revenues and Other Sources	11,159,631	12,035,306	10,341,768	7,733,393	11,185,950
Expenditures and Other Uses:					
Administration	1,334,414	1,015,115	1,124,668	1,093,050	1,136,239
Community Involvement	340,685	325,112	290,872	228,002	267,485
Youth Programs	7,237,793	7,836,510	7,862,306	5,813,355	7,982,255
Family Education	1,672,662	1,688,386	1,718,394	1,682,303	2,015,834
Total Expenditures and Other Uses	10,585,554	10,865,122	10,996,239	8,816,710	11,401,813
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	574,077	1,170,183	(654,470)	(1,083,317)	(215,863)
Other Changes in Reserved and Designated Fund Balances					
One-Time Trasnfer to Operating Cap - MCEC Addition		(3,300,000)	-		
Fund Balance at the Beginning of Year	3,590,038	4,164,115	2,034,299	1,379,829	296,512
Fund Balance at End of Year	$ 4,164,115	$ 2,034,299	$ 1,379,829	$ 296,512	$ 80,649

MINNETONKA SCHOOL DISTRICT
Community Education Budget
Fund Expenditures by Program

2021-22 Revenues
$11,185,950



2021-22 Expenditures
$11,401,813



MINNETONKA SCHOOL DISTRICT
Aquatics Program Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Fees From Patrons	$ 806,136	$ 839,980	$ 622,637	$ 710,684	$ 794,500
Rental Revenue	6,941	6,995	6,600	10,000	10,000
Gifts & Donations				7,000	7,000
Miscellaneous Income	355,910	383,162	247,101	217,500	355,500
Total Revenues and Other Sources	1,168,987	1,230,137	876,338	945,184	1,167,000
Operating Expenditures and Other Uses:					
Salaries	586,874	604,833	607,570	615,698	564,961
Employee Benefits	119,212	128,043	131,771	142,610	153,215
Purchased Services	203,850	232,544	133,995	53,901	171,800
Supplies and Materials	37,692	39,060	32,501	36,250	37,750
Equipment	6,313	8,741	2,736	7,000	7,000
Miscellaneous	116,068	97,372	74,091	89,725	100,389
Total Operating Expenditures and Other Uses	1,070,009	1,110,592	982,663	945,184	1,035,115
Excess of Revenues and Other Sources Over (Under) Operating Expenditures and Other Uses	98,979	119,544	(106,325)	-	131,885
Chargeback (To) From General Fund For Partial Contribution to Bond Payment	(98,979)	(119,545)	(134,885)	-	(131,885)
Fund Balance at the Beginning of Year	-	0	(0)	(241,210)	(241,210)
Fund Balance at End of Year	$ 0	$ (0)	$ (241,210)	$ (241,210)	$ (241,210)

Note: Fund Balance at End of Year Will Be Transferred to Trust Account

Aquatics Trust Account	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Balance	2,437	2,437	2,437	-	-
Transfer (from)/to Operating Budget	-	-	(2,437)	-	-
Ending Balance	$ 2,437	$ 2,437	$ -	$ -	$ -

Debt Outstanding Balance 2016C	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Debt Outstanding Balance	2,010,000	1,940,000	1,870,000	1,795,000	1,720,000
Less Principal Payment	(70,000)	(70,000)	(75,000)	(75,000)	(75,000)
Ending Debt Outstanding Balance	$ 1,940,000	$ 1,870,000	$ 1,795,000	$ 1,720,000	$ 1,645,000

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the revenues and expenditures of the school district that are generated by the following budget components:

Construction Fund - is used to record all operations of a district's building construction program that are funded by the sale of bonds or capital loans, or the Alternative Bonding Program (including levies). There can be no borrowing from the Construction Fund; any cash balance or investment in this fund is held in trust for authorized building projects for which the bonds were sold and must not be used to support cash deficits in other funds.

Long Term Facilities Maintenance (LTFM) Fund - is used to record all operations of a district's building construction program that are funded by the LTFM Program (including levies). There can be no borrowing from the LTFM Fund; any cash balance or investment in thsi fund is held in trust for authorized building projects for which the bonds were sold and must not be used to support cash deficits in other funds.

MINNETONKA SCHOOL DISTRICT
Capital Projects (Construction) Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Project

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues	136,667	532,400	37,500	25,000	-
Interest on Investments	38,892	64,028	9,940	-	-
State of Minnesota	-	-	-	-	-
Federal Government	-	-	-	-	-
Sales and Other Conversion of Assets	5,597,659	5,558,705	1,312,542	3,450,000	5,250,000
Total Revenues and Other Sources	5,773,218	6,155,133	1,359,982	3,475,000	5,250,000
Expenditures and Other Uses:					
Elementary Classroom Additions	-	-	-	-	-
MHS North Parking Lot	497,388	-	-	-	-
MHS Science Lab	-	-	-	-	-
TSP Building Purchase	-	-	-	-	-
Groveland Gym Addition	2,881,712	1,865	-	-	-
Groveland Classroom	-	31,215	-		
Groveland KDGN Classroom Addition	-	-	-	-	-
Groveland Parking Lot	189,742	-	-	-	-
Groveland Purchase	-	-	-	-	-
CS Gym Addition	613,832	2,749,005	58,332	-	-
SH Gym Addition	863,303	2,808,071	476,924	-	-
MHS Loft	1,152,400	613,346	(442,485)	-	-
Elementary Classroom Additions				-	-
Upper South Synthetic Turf		9,000	643,158	-	-
Vantage/Momentum Land & Construction			990,242	-	2,500,000
Momentum				1,250,000	2,750,000
Shorewood Education Center				2,000,000	365,000
Total Expenditures and Other Uses	6,198,377	6,212,501	1,726,171	3,250,000	5,615,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(425,159)	(57,369)	(366,189)	225,000	(365,000)
Fund Balance at the Beginning of Year	1,479,351	1,054,192	996,823	630,635	855,635
Fund Balance at End of Year	$ 1,054,192	$ 996,823	$ 630,635	$ 855,635	$ 490,635

MINNETONKA SCHOOL DISTRICT
Capital Projects (LTFM) Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Project

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues					
Interest on Investments	-	-	-	-	-
State of Minnesota	-	-	-	-	-
Federal Government	-	-	-	-	-
Sales and Other Conversion of Assets	-	1,993,754	4,922,961	7,202,963	6,245,000
Total Revenues and Other Sources	-	1,993,754	4,922,961	7,202,963	6,245,000
Expenditures and Other Uses:					
Alternative Facilities	2,151,243	1,320,688	6,255,901	2,500,000	5,100,000
Total Expenditures and Other Uses	2,151,243	1,320,688	6,255,901	2,500,000	5,100,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,151,243)	673,066	(1,332,940)	4,702,963	1,145,000
Other Changes in Reserved and Designated Fund Balances-Reclass Construction					
Fund Balance at the Beginning of Year	3,747,341	1,596,098	2,269,164	936,224	5,639,187
Fund Balance at End of Year	$ 1,596,098	$ 2,269,164	$ 936,224	$ 5,639,187	$ 6,784,187

DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

There can be no borrowing from the Debt Service Fund; any cash balance or investment in this fund is held in trust for the bondholders, and must not be used to support cash deficits in other funds.

MINNETONKA SCHOOL DISTRICT

Debt Service Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ 5,807,909	$ 7,116,710	$ 6,738,497	$ 7,039,729	$ 7,299,459
Other Local and County Revenues	217,297	201,023	4,500	-	-
Interest on Investments	56,332	83,460	39,446	45,000	25,000
State of Minnesota	126,529	387,167	578,661	654,206	650,482
Federal Government	77,534	74,577	-	-	-
Sales and Other Conversion of Assets	18,236,716	21,666,835	14,970,809	4,213,628	-
Total Revenues and Other Sources	24,522,316	29,529,772	22,331,913	11,952,563	7,974,941
Expenditures and Other Uses:					
Capital Lease Interest	-	-	-	-	-
Redemption of Bond Principal	23,573,575	24,884,462	19,360,026	9,170,000	5,520,000
Interest on Bonds	2,650,495	3,056,015	2,881,701	2,996,875	2,951,048
Redemption of Loans	-	-	-	-	-
Interest on Loans	-	-	-	-	-
Other Debt Service	311,190	499,023	397,727	137,497	-
Permanent Transfers	-	9,339	373,663	-	
Miscellaneous Fees	-	-	-	-	-
Total Expenditures and Other Uses	26,535,259	28,448,838	23,013,117	12,304,372	8,471,048
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,012,943)	1,080,933	(681,204)	(351,809)	(496,107)
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	3,795,038	1,782,095	2,863,028	2,181,824	1,830,015
Fund Balance at End of Year	$ 1,782,095	$ 2,863,028	$ 2,181,824	$ 1,830,015	$ 1,333,908

Allocation of Fund Balance:

	2017-18	2018-19	2019-20	2020-21	2021-22
Escrow Account 2008A	-	-	-	-	-
Escrow Account 2008D	-	-	-	-	-
Escrow Account 2012D	-	-	-	-	-
Escrow Account 2017C	-	-	-	-	-
Restricted	1,782,095	2,863,028	2,181,824	1,830,015	1,333,908
Total Reserved Fund Balance	$ 1,782,095	$ 2,863,028	$ 2,181,824	$ 1,830,015	$ 1,333,908

INTERNAL SERVICE FUND

An Internal Service Fund is used to account for the financing of goods or services provided by one department to another within the school district or to other governmental units on a cost-reimbursement basis.

Self Insurance Internal Service Fund - is used to account for the financing of the district's insurance program, which is self funded by district employees and retirees. Any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time.

Post-Employment Benefits Revocable Trust Fund - is used for reporting resources set aside and held in a revocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

MINNETONKA SCHOOL DISTRICT

Internal Service (Self Insurance) Budget

For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues	13,448,864	14,892,032	16,045,825	16,069,231	16,760,415
Interest on Investments	78,665	169,185	138,436	25,000	91,957
State of Minnesota	-	-	-	-	-
Federal Government	-	-	-	-	-
Sales and Other Conversion of Assets	-	-	-	-	-
Total Revenues and Other Sources	13,527,529	15,061,217	16,184,261	16,094,231	16,852,372
Expenditures and Other Uses:					
Salaries	62,776	66,152	71,352	72,175	74,309
Employee Benefits	23,199	25,077	33,007	32,499	35,805
Claims Paid	12,250,098	13,540,273	11,054,172	13,773,341	13,958,217
Claims Contingency	18,100	89,200	(29,600)	-	-
Administrative Fee	991,035	1,059,529	814,453	837,847	949,568
Reinsurance	-	-	-	-	-
Consulting Fee	7,090	44,298	45,720	41,600	47,600
IBNR	18,100	89,200	(29,600)	-	-
VEBA Contribution	711,926	895,420	1,074,754	1,099,357	1,253,586
Wellness	38,430	39,030	40,830	40,830	42,060
VEBA Fee	1,067	-	-	-	-
Transitional Reinsurance Fees	-	-	-	-	-
PCOR Fees	-	4,561	5,387	6,363	7,053
Miscellaneous	8,614	3,339	3,929	2,000	2,000
Total Expenditures and Other Uses	14,130,434	15,856,076	13,084,406	15,906,012	16,370,197
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(602,905)	(794,859)	3,099,856	188,219	482,175
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	6,603,459	6,000,554	5,205,695	8,305,551	8,493,770
Fund Balance at End of Year	$ 6,000,554	$ 5,205,695	$ 8,305,551	$ 8,493,770	$ 8,975,945

MINNETONKA SCHOOL DISTRICT
Internal Service (OPEB) Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ -	$ -	$ -	$ -	$ -
Other Local and County Revenues	-	-	-	-	-
Interest on Investments	1,575,355	1,279,068	1,066,763	1,500,000	1,500,000
State of Minnesota	-	-	-	-	-
Federal Government	-	-	-	-	-
Sales and Other Conversion of Assets	-	-	-	-	-
Total Revenues and Other Sources	1,575,355	1,279,068	1,066,763	1,500,000	1,500,000
Expenditures and Other Uses:					
Employee Benefits	627,570	707,637	794,338	789,423	750,428
Purchased Services				8,000	8,000
Transfer to OPEB Debt Service	-	-	-	-	-
Total Expenditures and Other Uses	627,570	707,637	794,338	797,423	758,428
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	947,785	571,431	272,425	702,577	741,572
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	21,508,777	22,456,562	23,027,993	23,300,418	24,002,995
Fund Balance at End of Year	$ 22,456,562	$ 23,027,993	$ 23,300,418	$ 24,002,995	$ 24,744,567

POST-EMPLOYMENT BENEFITS DEBT SERVICE FUND

Activity to record levy proceeds and the repayment of the OPEB bonds will be accounted for in this fund.

MINNETONKA SCHOOL DISTRICT
Debt Service - OPEB Bonds Budget
For Fiscal Year 2021-22, with Comparative Information for Years 2017-18 Through 2020-21
Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget
Revenues and Other Sources:					
Local Property Tax Levies	$ 1,636,694	$ 1,630,262	$ 1,583,702	$ 1,692,882	$ 1,688,315
Other Local and County Revenues	56,244	46,616	1,022	-	-
Interest on Investments	7,820	-	-	-	-
State of Minnesota	3	3	2	10	-
Federal Government	-	-	-	-	-
Transfer from OPEB Internal Service Fund	-	-	-	-	-
Total Revenues and Other Sources	1,700,761	1,676,880	1,584,726	1,692,892	1,688,315
Expenditures and Other Uses:					
Redemption of Bond Principal	915,000	950,000	965,000	985,000	1,255,000
Interest on Bonds	733,058	657,610	643,660	626,108	351,660
Miscellaneous Fees	495	495	495	495	-
Bond Refunding Payment	1,320,000	-	-	-	-
Total Expenditures and Other Uses	2,968,553	1,608,105	1,609,155	1,611,603	1,606,660
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,267,791)	68,775	(24,429)	81,289	81,655
Other Changes in Reserved and Designated Fund Balances					
Fund Balance at the Beginning of Year	1,537,609	269,818	338,593	314,164	395,453
Fund Balance at End of Year	$ 269,818	$ 338,593	$ 314,164	$ 395,453	$ 477,108

Allocation of Fund Balance:

	2017-18	2018-19	2019-20	2020-21	2021-22
Escrow Account 2013E		-	-	-	-
Escrow Account 2016J	-		-	-	-
Unreserved	269,818	338,593	314,164	395,453	477,108
Total Reserved Fund Balance	$ 269,818	$ 338,593	$ 314,164	$ 395,453	$ 477,108

Debt Outstanding Balance 2013E, 2016J, 2021A (refunded 2013E in 20-21)

	2017-18	2018-19	2019-20	2020-21	2021-22
Beginning Debt Outstanding Balance	24,245,000	23,405,000	22,455,000	21,490,000	20,975,000
2021A Refunded 2013E				470,000	
Less Principal Payment	(840,000)	(950,000)	(965,000)	(985,000)	(1,255,000)
Ending Debt Outstanding Balance	$ 23,405,000	$ 22,455,000	$ 21,490,000	$ 20,975,000	$ 19,720,000

UPDATE

School Board
Minnetonka I.S.D. #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XIII.

Title: Tour de Tonka Update **Date: June 3, 2021**

OVERVIEW:

Tim Litfin, Executive Director of Minnetonka Community Education (MCE) will present the 2021 Tour de Tonka update on Thursday, June 3. Tim will share Tour de Tonka plans for this year's event which will be held on Saturday, August 7, 2021.

BACKGROUND:

Tour de Tonka began in 2006 and has grown to a consistent 3,300 plus riders. In 2006 ride distances were 15, 25 and 65 miles. In 2021 route choices are 16, 30, 36, 42, 62, 71 and 100 miles.

Formal and informal participant feedback from riders, contributions of time and talent from volunteers, TDT committee dedication and insights, MCE staff leading and innovating, all of this and so much more have combined to evolve Tour de Tonka into what many riders now lovingly refer to as "Minnesota's Ride."

Each spring and summer before Tour de Tonka hits the streets, almost every city council on the entire circuit of TDT will receive a formal presentation about the event.

These presentations take time. Over twenty cities are visited each year. The time it takes is more than worth it. This face to face time provides the opportunity for TDT to be a real event with real people for our cities to see. They do appreciate our event communication and relationships as I hear this from them all year long. Cities work with several other events each year and most of them do not have a face to the council. Tour de Tonka has a solid reputation with our city and county partners. These presentations go a long way with securing a good working relationship.

Submitted by: Timothy A. Litfin
Tim Litfin, Executive Director of Community Education

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

ACTION

School Board
Minnetonka I.S.D. # 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XIV.

Title: Approval of Policy #440: Handbook for Minnetonka Community Education and/or Aquatics Personnel **DATE: June 3, 2021**

OVERVIEW:
This evening the administration is making recommendations for School Board Policy 440 Handbook for Minnetonka Community Education and Aquatics employees for 2021-2023. This policy provides the terms and conditions of employment for employees in these areas who are not covered by a master agreement. The following is a summary of the recommendations:

- The monthly District health insurance contribution increases by $32 in the first year and will increase in the second year only if the premium increases by more than 5%.
- MCE Program Managers (Appendix A) will receive a differentiated 2.25-4% increase on July 1, 2021 and a 2.5% increase on July 1, 2022.
- All Explorers minimum hourly rates (Appendix B) will have a market adjustment increase on July 1, 2021. Explorers Site Supervisors will receive a differentiated 2.25-3% increase on July 1, 2021 and a 2.5% increase on July 1, 2022. All other Explorers staff will receive a 2.25% increase on July 1, 2021 and a 2.5% increase on July 1, 2022.
- Positions covered by Appendix C will receive a 2.25% increase on July 1, 2021. On July 1, 2022, full-time employees will receive a 2.5% increase and part-time employees will receive a 2.25% increase.
- The Aquatics (Appendix D) wage amounts have been adjusted to better align with the current department structure and to ensure our rates are competitive. Step advancements will be given on this wage schedule for eligible employees in each year of the new two-year policy. Those employees above the wage schedule will receive a 2% increase on July 1, 2021, and July 1, 2022.
- The District tax sheltered annuity match in section 6.5 will have a tiered match schedule that increases the contribution based on longevity.

RECOMMENDATION/FUTURE DIRECTION:
That the School Board approve the recommended changes to the Handbook for Minnetonka Community Education and Aquatics Employees for 2021-2023.

Submitted by:	Concurrence by:
Dr. Michael Cyrus	Dr. Dennis Peterson
Executive Director of Human Resources	Superintendent

MINNETONKA PUBLIC SCHOOLS

Policy #440: HANDBOOK FOR MINNETONKA COMMUNITY EDUCATION AND/OR AQUATICS PERSONNEL TERMS OF EMPLOYMENT AND WAGES

1.0 PURPOSE

The purpose of this policy is to provide the terms and conditions of employment for Minnetonka Community Education and/or Aquatics employees who are not covered by a Master Agreement effective from July 1, ~~2019~~ 2021, until June 30, ~~2021~~ 2023.

This policy is not an employment contract, express or implied, nor does it guarantee employment for any specific length of time. The Minnetonka Public Schools may modify, amend, or rescind this policy without notice. The Minnetonka Public Schools has sole responsibility for interpretation of any issues as they relate to this policy.

2.0 EMPLOYMENT

2.1 Formal guidelines are necessary to set salaries/wages, establish benefits and determine working conditions for employees of Minnetonka Community Education and/or Aquatics.

2.1.1 Exceptions are employees who are covered by a Master Agreement between the School Board and respective employee groups of the Minnetonka Public Schools.

2.1.2 The Executive Director of Minnetonka Community Education and Aquatics Director have individual contracts with the School Board and are therefore exceptions to this policy.

2.2 Wages paid should reflect market place availability of personnel as well as the following two conditions:

2.2.1 All wages will be paid at or above the minimum wage rate as prescribed by law.

2.2.2 No wages will exceed the parameters established per position.

2.3 Definitions

Full-time, Full Year: shall mean any Minnetonka Community Education and/or Aquatics employee whose normal work week is 30 hours or more and works 12 months per year.

Full-time, Partial Year: shall mean any Minnetonka Community Education and/or Aquatics employee whose normal work week is 30 hours or more and works fewer than 12 months per year but more than 67 continuous work days per year.

Part-Time/Seasonal: shall mean any Minnetonka Community Education and/or Aquatics employee whose normal work week is regularly scheduled for fewer than 30 hours per week. This also includes employees who work more than 30 hours per week but fewer than 67 continuous work days per year.

Exempt vs. Non-Exempt: Determination of exempt vs. non-exempt status will follow the requirements that are outlined in the FLSA regulations.

2.4 Confirmation of Employment

Each employee will receive written notification stating the position title, employment classification, normal workweek, eligible benefits and rate of pay. The District will on an annual basis provide updated individual assignment information online via Skyward Employee Access.

2.5 Time Records.

To ensure that accurate records are kept and that employees are paid in a timely manner, hourly employees will submit an employee time sheet for all hours worked in each two-week pay period. All employees are responsible for reporting time off -- including any vacation, holidays or any other leave.

2.6 Length of Work Week and Hours

Recognizing the nature of Minnetonka Community Education and/or Aquatics whereby employment takes place before and after the school day, many employees work a nontraditional work day and/or nontraditional work week. Each employee is entitled to one (1) 15-minute break for every 4 hours of employment. If an employee works eight (8) consecutive hours per day the employee shall have an unpaid duty free lunch (dinner) period that shall be at least one-half hour but not to exceed one hour.

2.7 Probationary Period

2.7.1 An employee is a probationary employee during the first twelve calendar months of employment. Months not worked shall not be counted towards completion of the probationary period (i.e., summer months).

2.7.2 The Employer reserves the right to discipline, lay off, and/or discharge with respect to probationary employees. No matter concerning the discipline, layoff or termination of a probationary employee shall be subject to the grievance procedure. However, a probationary employee shall have the right to bring a grievance on any other provisions of the policy alleged to have been violated.

2.7.3 During the probationary period, the district shall provide a written performance appraisal prior to the completion of the twelve-month probationary period.

2.8 Performance Evaluations

The District shall provide performance evaluations to each employee with a written performance appraisal at least annually. The performance evaluation shall be reviewed with the employee and a copy placed in the employee's personnel file.

2.9 Professional Development

The District supervisors shall provide support for employee professional development in accord with the District staff development plan.

2.10 Employee Conduct and Disciplinary Action

2.10.1 Employee Conduct and Performance

Employees are expected to comply with all state and federal laws and all School District polices, and to meet performance expectations.

2.10.2 Disciplinary Action

If employee conduct violates state or federal laws, District policy, or performance does not meet acceptable standards, the District may take appropriate corrections or disciplinary actions, including oral warning, written warning, suspension with or without pay, or termination. The employee shall be afforded due process in accord with law.

2.11 Reduction in Hours

Recognizing the nature of Minnetonka Community Education and/or Aquatics, where employment is based on enrollment or funding, it may be necessary to change the employment status of employees. The employer shall normally give the employee two (2) weeks advance notice.

2.12 Layoff

For the purpose of this section, layoff is defined as the elimination of a position. The employer may give the employee two (2) weeks advance notice. An employee on layoff will be placed on a recall list for up to two years.

2.13 Emergency Closings

In the event it becomes necessary to delay the opening, close early or close completely a school facility due to an emergency, the following shall cover all non-exempt (hourly) employees:

2.13.1 School Start Time is Delayed:

All Employees Except Explorers ~~Club~~:

Delayed openings will be communicated via the official radio station or directly to the employee by phone. Upon notification the employee may delay reporting to work for the same period as the school opening is delayed. If rescheduling on that day is possible, the employee will work the normal daily hours once the employee reports to work. If rescheduling on that day is not possible, the employee shall receive pay for the time that the employee was scheduled to work. An employee whose work schedule is not affected by the delay will report to work at the normal scheduled time.

Explorers ~~Club~~:

When the opening of school is delayed, Explorers ~~Club~~ employees are expected to be at work to receive students beginning at the normal time. Explorers ~~Club~~ employees shall be entitled to 1-1/2 times their regular rate of pay for time worked as follows:

Elementary: Staff will be paid 1-1/2 times their regular rate of pay up until the delayed school start time on that day.

> Example: There is a two hour delayed school start time, so school will start at 10:00 a.m. instead of 8:00 a.m. The employee will be paid 1-1/2 times their regular rate from the time they started that morning up until 10:00 a.m.

MCEC: Staff will be paid 1-1/2 times their regular rate of pay up until 10:30 a.m.

> Example: Minnetonka Preschool will not have morning classes because the start of the school day is delayed across the District. The employee will be paid 1-1/2 times their regular rate from the time they started that morning up until 10:30 a.m.

2.13.2 School is Closed:

All Employees Except Explorers ~~Club~~:
School closing will be communicated via the official radio station or in some cases directly to the employee by phone. Upon notification the employee will not be required to report to work that day. At the employer's discretion full-time employees will be paid for the day at their regular rate of pay. Part-time employees will have the first opportunity to be scheduled for a make-up day.

Explorers ~~Club~~:
On days when school is cancelled due to snow or cold weather, Explorers ~~Club~~ will be open and staff are expected to report to work.

A limited number of sites will be open on these days and staff will receive a chart detailing their reporting responsibilities in the fall of each school year.

Staff will be paid time and a half for the hours they work on these days.

a. Staff scheduled to work in the morning may be released earlier than scheduled based on discretion of the Program Manager. Any staff released earlier than scheduled will be paid for a minimum of two hours at time and a half.
b. An employee may request to leave their shift early on these days. If the Program Manager approves this request, the employee will only be paid for the time that they work.
c. Staff scheduled to work afternoon shifts may be contacted and told they don't need to report, these employees will receive no compensation. This notice will be given with at least one-hour advance notice before their start time.

2.13.3 School is Dismissed Early:

All Employees Except Explorers ~~Club~~:
Supervisors may dismiss the employee after all students have safely departed. If less than one-hour advanced notice is given, employees shall be paid for a maximum of two hours after early dismissal but not more than their normal shift for that day. If one-hour or more advanced notice is given, the employee will not

be paid for any hours after early dismissal and supervisors will notify the employees of potential make-up day opportunities.

Explorers ~~Club~~:
Explorers ~~Club~~ will be open until all children have been picked up by parents or guardians. Explorers ~~Club~~ staff must make arrangements to assure supervision of remaining students. Explorers ~~Club~~ employees shall be entitled to 1-1/2 times their regular rate of pay for time worked after school is dismissed until the employee is released for the day by a supervisor.

Example: School is dismissed early at 1:30 p.m. The employee will be paid 1-1/2 times their regular rate from the time they started at 1:30 p.m. or later until they are notified by a supervisor that their shift is complete.

2.13.4 Summer Aquatics

Aquatics Facility or Beach is closed due to weather or emergencies <u>or if the supervisor deems that the shift is overstaffed</u>:

The employee has arrived at work and has already worked for more than 2 hours, the employee will be paid for hours worked.

The employee scheduled to work less than 2 hours arrives at work and the facility/beach is closed, then the employee will be paid for normal scheduled hours.

The employee scheduled to work more than 2 hours arrives at work and the facility/beach is closed, then the employee will be paid for 2 hours.

3.0 SALARY STRUCTURE

3.1 Employees will be compensated according to the following ranges and schedules:

- Program Managers (Appendix A)
- Explorers ~~Club~~ (Appendix B)
- All other MCE employees (Appendix C)
- Aquatics Employees (Appendix D)

Any position that does not clearly fall under Appendix A, B, C or D may be paid based on a percentage of the net proceeds. Programs with structured competitive seasons may be paid based on a seasonal stipend.

The determination of job classification placement shall be at the discretion of the Minnetonka Public Schools.

3.2 Eligibility for salary increases for MCE employees will be granted on the following basis:

Approved salary increases will only be provided for staff with satisfactory job performance and continually improved performance. Failure to fulfill expectations shall result in possible withholding of the salary increases in addition to the corrective and disciplinary actions outlined in section 2.10.

Program Managers on Appendix A shall receive a ~~market adjustment~~ 2.25-4% increase on July 1, ~~2019~~ 2021 and a ~~2.25%~~ 2.5% increase on July 1, ~~2020~~ 2022.

Explorers ~~Club Staff~~ Site Supervisors on Appendix B shall receive a ~~market adjustment~~ 2.25-3% increase on July 1, ~~2019~~ 2021 and a ~~2.25%~~ 2.5% increase on July 1, ~~2020~~ 2022. All other Explorers staff will receive a 2.25% increase on July 1, 2021 and 2.5% increase on July 1, 2022.

~~All other MCE employees covered by Appendix C will receive a 2.5% increase on July 1, 2019 and a 2.25% increase on July 1, 2020.~~

MCE employees covered by Appendix C will receive a 2.25% increase on July 1, 2021. On July 1, 2022, full-time employees will receive a 2.5% increase and part-time employees will receive a 2.25% increase.

No MCE employees covered by Appendices A-D will be eligible for an increase on July 1, ~~2020~~ 2021 if they have not been employed for at least ~~4~~ six (6) months.

3.3 Eligibility for step salary increases for Aquatics employees will be granted on the following basis:

Employees who have worked for Aquatics for a minimum of six months will be eligible for a step increase on July 1 in a year in which a new agreement has been approved through School Board action that provides for step advancement. In a year when a new agreement has not been approved by the School Board, employees will remain at their current step until a new agreement is approved that provides for step advancement.

Substitute employees are not eligible for step advancement. Rates for substitutes will be determined on an individual basis by the Aquatics Director.

Approved step advancements will only be provided for staff with satisfactory job performance and continually improved performance. Failure to fulfill expectations shall result in possible withholding of the step increment.

Lifeguard Services rates will increase for eligible employees on May 1, 2021 and May 1, 2022 ~~July 1, 2019, May 1, 2020 and May 1, 2021~~.

Step increases shall be given to all other eligible Aquatics employees on Appendix D on July 1, ~~2019~~ 2021 and July 1, ~~2020~~ 2022. Employees above the schedule will receive a 2% increase on July 1, ~~2019~~ 2021 and July 1, ~~2020~~ 2022.

4.0 RETIREMENT or VOLUNTARY SEVERANCE PLAN

4.1 This plan is available to all full time employees. The employee must be at least 55 years of age and have completed a minimum of 20 years of service with the Minnetonka Public Schools.

Voluntary Severance Plan benefits will be credited to eligible employees from two sources: credit for years of service and credit for unused basic leave. For the purpose of this section, "day's salary" is defined as the highest daily salary received.

4.2 Total credits shall be calculated as follows:

4.2.1 Credit for two (2) days salary for each year of service completed up to a maximum of 20 days.

4.2.2 Unused basic leave credit: Based on the district records of unused basic leave at the time of retirement up to 30 days salary will be awarded.

4.2.3 The dollar amount shall be paid in a lump sum or equal (non-interest accruing) installment payments not to exceed a twenty-four (24) month period from the effective date of resignation as determined in the discretion of the school district, or to the employee's beneficiary.

4.2.4 In the event of the employee's death prior to the final payment the balance of such payments shall be paid to the employee's beneficiary or the employee's estate.

5.0 APPROVED TIME OFF

5.1 Vacations

5.1.1 Vacations shall apply only to employees who are employed full-time, full-year as defined in Section 2.3 of this Handbook. They shall be granted a paid vacation which the employee shall earn from July 1 to June 30. Vacation shall be credited monthly. Such employees will be permitted to utilize their vacation period at a time, or times, mutually agreeable to the employee and the employee's supervisor.

5.1.1.1 If employment is terminated because of a layoff, discontinuance of position, retirement, or resignation following a minimum of thirty (30) calendar days' prior notice to the Employer, the employee is entitled to a prorated share of vacation earned and credited, which may be taken as time off or as direct compensation, at the discretion of the Employer.

5.1.2 Vacations are to be provided as follows. All employee vacation schedules are to be authorized by the employee's supervisor.

5.1.2.1 Twelve (12) working days per year for the first five years of employment, credited at the rate of 1 day per month.

5.1.2.2 Fifteen (15) working days beginning with the sixth (6th) year of employment, credited at the rate of 1.25 days per month.

5.1.2.3 Twenty (20) working days beginning with the eleventh (11^{th}) year of employment credited at the rate of 1.66 days per month.

5.1.2.4 Twenty-two (22) working days beginning with the sixteenth (16^{th}) year of employment credited at the rate of 1.83 days per month.

5.1.3 For the purpose of computing vacation accrual for years of employment subsequent to the initial year of employment, the Employer will give a full year's credit if an employee is hired on a full-time basis prior to January 1. If initial employment occurs after January 1, no credit will be given for the first year of employment.

5.1.3.1 As of July 1, the employee may carryover vacation up to a maximum of 25 days.

5.2 Holidays

The following holidays are observed:

1. Independence Day
2. Labor Day
3. Thanksgiving Day
4. The day following Thanksgiving
5. Christmas Eve
6. Christmas Day
7. New Year's Day
8. President's Day
9. Martin Luther King Day
10. Good Friday (If Good Friday is not recognized as a district holiday the employee shall have New Year's Eve day as a holiday.)
11. Memorial Day

Note: The following holiday language does not apply to Aquatics part-time or Aquatics seasonal employees.

All employees who work a minimum of 15 hours per week or who are regularly scheduled to work five days per week for a minimum of 67 work days per year are eligible for holiday pay. The employee must have worked the day preceding and following the holiday unless absent from work because of vacation, or authorized paid leave, or authorized non-duty day.

Employees shall be eligible for holiday pay only for those holidays falling within their annual assignment period. (Example: Employees who do not work summer and are not required to report to work until the first day of school will not be paid for Labor Day if Labor Day falls prior to the first day of school.)

Employees who do not work during the winter break or spring break are not eligible to receive holiday pay for any holiday that falls within that period of time.

If school is in session on any of these days or if any of these days falls on a weekend the holiday shall be taken on a day specified by the employer.

If Explorers ~~Club~~ is operating on a scheduled holiday, non-exempt employees working on the holiday will be paid for the hours worked on that day at their regular rate of pay and will also receive a pro-rated floating holiday. The floating holiday will be tracked in Skyward Employee Access and the date of the floating holiday must be approved by the employee's supervisor. If the floating holiday is not used by May 31 of the same school year, the hours will be paid out at 1 ½ times the regular rate on the first available payroll in June.

Employees are reimbursed for the number of hours that they are normally scheduled for the day that a holiday occurs. Employees are paid at their regular hourly rate.

5.3 Basic Leave

Basic leave is granted to all employees who work a minimum of 15 hours per week for a minimum of 67 work days per year. The earned rate shall be one (1) day per each full month of employment. The rate is prorated for part-time employees. This leave shall be accrued throughout the length of the employee's employment. As a supplement to the monthly allocation, employees shall accrue one (1) additional basic leave day per year.

5.3.1 Personal Medical Leave and Sick Leave

Basic leave may be used when an employee is absent due to an illness or physical disability of the employee which prevented the employee's attendance at the employee's place of work and the performance of duties on that day or days.

The Employer may require an employee to furnish evidence of illness during an absence. In such event, the employee will be notified by Human Resources or his/her supervisor and instructed what medical documentation is required before the employee may return to work.

Employees whose absence, due to illness or injury, exceeds their accrued basic leave may request a leave without pay or the use of accrued vacation days if eligible.

In the event the illness or physical disability is one that can be predicted before its commencement, such as by way of example, but not limited to, elective surgery or pregnancy, the employee shall inform the employer in writing no later than three (3) months prior to the contemplated start date of the illness or physical disability, or as soon as the contemplated illness or disability is known, whichever occurs first.

In the event an employee fails to adhere to the requirements above, the District may at its option deny the use of basic leave to such employee during any absence for which the District did not receive proper notice from the employee.

No employee shall be permitted to use more than sixty-five (65) days of the employee's total accrued basic leave during any one period of absence.

An employee who returns to the District from an absence due to illness or physical disability for which the employee did not receive pay directly from the District shall retain all previous experience credit and any unused leave time accumulated under the provisions of this document at the beginning of the period of disability. The employee shall not accrue additional experience credit or leave time during the period of absence due to illness or physical disability for which the employee did not receive pay directly from the District.

5.3.2 Sick Child Care Leave

An employee who qualifies for basic leave may use time accrued for absences due to an illness of the employee's child (under the age of 18) for such reasonable periods as the employee's attendance with the child may be necessary.

The employer may require an employee to furnish a medical certificate from a qualified physician as evidence of the child's illness during an extended absence of the employee or as the result of an unusual or abnormal pattern of absences in order to qualify for basic leave pay. In the event a medical certificate is required, the employee will be so advised.

5.3.3 Serious Illness Leave

Basic leave may be used by employees for life-threatening surgery or serious illness where life is in peril in the employee's family.

Up to five (5) days if the illness involves the employee's parents, sister, brother, spouse, grandparents, children, grandchildren or a blood relative who resides in the same household.

Three (3) days for the employee's spouse's father, mother, sister or brother or grandparents.

One (1) day per occurrence may be allowed for other relative or close friend.

Additional leave may be allowed under this Section at the discretion of the Employer, and if so authorized in writing.

5.3.4 Bereavement Leave

Employees may use basic leave for death or funeral according to the guidelines stated below:

Up to five (5) days if the death involves the employee's parents, sister, brother, spouse, grandparents, children, grandchildren or a blood relative who resides in the same household.

Three (3) days for the employee's spouse's father, mother, sister or brother or grandparents.

One (1) day per occurrence may be allowed for other relative or close friend.

Additional leave may be allowed under this Section at the discretion of the Employer, and if so authorized in writing.

5.3.5 Personal Leave

Upon request one (1) day of personal leave will be granted without salary deduction following one year of employment to all personnel. This day of leave will be deducted from accrued basic leave.

Requests for personal leave shall be made in advance of its use and shall be subject to the approval of the immediate supervisor.

5.3.6 Child Care Leave

Child rearing leave of absences shall be available to employees for a period of time, not to exceed 12 weeks, for the purpose of caring for a newborn infant for whom the applicant has the legal responsibility for the care and/or support. Such leave is to be subsequent to the birth of the child or in the case of adoption, when the child is physically released to employee-parent.

At least two (2) calendar months prior to the estimated delivery date of the child, the employee shall be required to notify the Employer in writing whether or not the employee intends to take child-rearing leave. This election may be changed at any time before the employee is no longer disabled from working due to childbirth or pregnancy related disability or before the fifteenth (15th) day after the birth of the child, whichever is sooner. The estimated commencement date shall be the physician's projected date the employee will no longer be disabled from working due to childbirth or pregnancy related disability.

Upon filing an application for adoption of a child, the employee shall be required to notify the Employer in writing of the intention to take a child-rearing leave. Such notice is to include the estimated date when such leave shall become effective.

The actual commencement date of child-rearing leave shall be the date following the birth of the child on which the employee is no longer disabled due to childbirth and pregnancy related disability; or, in the case of adoption, the date when the child is physically released to the employee-parent. The return date shall be 12 weeks following the actual commencement of the leave.

If an employee complies with all the provisions of this section a child-rearing leave will be granted by the Employer. The Employer will notify the employee in writing of its action.

By mutual agreement, the length of a child-rearing leave may be altered.

An employee returning from child-rearing leave will be reinstated in the employee's former position or in a position of comparable level and hours, at the employer’s discretion.

Employees on child-rearing leave shall notify the Employer in writing at least thirty (30) calendar days prior to the specified return date of said leave of their intention to either: (1) return to employment as scheduled in accordance with the return date of the leave or, (2) resign.

An employee who returns from child-rearing leave within the provisions of this Article, shall retain all previous experience credit and any unused leave time accumulated under the provisions of this agreement at the beginning of the leave.

The employee shall not accrue additional experience credit for leave time during the period of absence for child-rearing leave.

A child-rearing leave of absence granted under this article shall be a leave without pay or benefits, except if required by the Family Medical Leave Act.

5.3.7 Extended Illness Leave

Employees who are employed on a full-time, twelve-month basis and have been working for Minnetonka Community Education for at least one calendar year shall be granted forty-five (45) days of leave which shall be reserved for use only when accrued sick leave has been exhausted and in case of extended illness only, and which shall remain as "reserved leave" during employment. "Extended illness" shall be defined as an illness or disability extending more than fifteen (15) consecutive working days. This benefit can only be used one time during the employee's work history with Minnetonka Schools.

5.3.8 Adoption Leave

Upon request to the Employer and approval from the supervisor, an employee who adopts a dependent child may use up to 10 days of basic leave for responsibilities associated with the adoption. To qualify for this leave, the employee shall provide the School District with documentation of the adoption. The number of approved days will be determined by the supervisor.

5.4 JURY DUTY LEAVE

When an employee serves on jury duty, the employee will be granted the day or days necessary as stipulated by the court to discharge this civic responsibility. The employee shall immediately notify the employer upon receipt of jury service notice. When the employee is released for a day or part of a day during any period of jury service, the employee shall report for work. The employee will receive pay for the hours the employee would have been regularly scheduled to work.

Compensation for jury duty service received by the employee shall be remitted in full to the employer. Compensation does not include expenses reimbursed to the employee by the Court. The employee may be required to submit proof of jury duty service.

5.5 OTHER LONG and SHORT TERM LEAVES

An employee may apply for a leave of absence for any reason not covered under previous sections of this document.

Applications must be made in writing to the employer, setting forth the reason for the requested leave. No such leave shall be granted unless expressly authorized by the employer in writing.

In considering such leave requests, the employer will give consideration to the reason for the request, the effect on the organization, the availability of a substitute and other factors as may be deemed relevant by the employer. The granting or denying of such leave requests rests in the discretion of the employer. All leaves will be limited to two years.

Leaves of absence required by law will be granted according to the provisions of the law.

The employee shall not be eligible for wages or the fringe benefits provided for in this document. Employees granted leaves under this section shall be permitted to purchase at their own expense hospital/medical insurance fringe benefits to the extent permitted by the insurance carriers involved.

The employee will retain earned basic leave and vacation leave that was accrued up to the time of the leave for use upon the employees return. No accrual for any purpose shall take place during the time that the employee is on such leave, unless the employer has expressly provided for such in writing at the time of granting the leave.

Employees on leave shall notify the employer of their intention to return at least thirty (30) days in advance. Failure to return will result in termination of employment.

6.0 INSURANCE BENEFITS

6.1 Medical/Hospital Insurance

An employee shall be eligible for hospital/medical and major medical insurance benefits if the employee:

- is regularly employed for a minimum of thirty (30) hours per week for a minimum of 36 weeks;
- is qualified under the terms of the insurance policy;
- has not terminated employment with the district.

Each eligible employee is offered the option of purchasing individual or family health insurance.

6.1.1 Health Insurance for Full-time employees: The employer will contribute up to ~~$640~~ <u>$672</u> per month toward the purchase of single, employee plus one, or family health insurance coverage. <u>In the event that the underlying single insurance premium increases by more than 5% in Year 2 of this policy, the District will increase its contribution to the employee by a sum up to $50.00; any increase in employer contribution shall insulate the employee from premium increases that exceed 5% up to maximum contribution of $50.00 per employee.</u>

6.1.2 Program Managers and Salaried Aquatics Employees: The employer will contribute up to ~~$658~~ <u>$690</u> per month for single coverage, up to ~~$738~~ <u>$770</u> per month for employee plus one coverage, or up to ~~$835~~ <u>$867</u> per month for family coverage. <u>In the event that the underlying single insurance premium increases by more than 5% in Year 2 of this policy, the District will increase its contribution to the employee by a sum up to $50.00; any increase in employer contribution shall insulate the employee from premium increases that exceed 5% up to maximum contribution of $50.00 per employee.</u>

6.1.3 The district's contribution may be applied to any plan offered by the district.

6.1.4 The additional cost of any premium shall be covered by the employee and paid through payroll deduction.

6.1.5 Coverage begins on the date of hire, or as provided by the carrier.

6.1.6 An employee shall continue to be eligible for hospitalization, medical and major medical insurance benefits if the employee is on a medical leave of absence, approved in writing, for a period not to exceed two (2) years. The district shall pay $100 toward the cost of health insurance for the employee; the period shall not exceed two (2) years.

6.2 Income Protection Insurance

This insurance shall be available for full time employees and equivalent to their annual salary. This insurance will be paid for by each eligible employee on an after tax basis. The employer will select the insurance carrier.

6.3 Dental Insurance

Single coverage is provided for all full time employees. Family coverage is available and if selected by the employee, the employee must cover the additional cost through payroll deduction.

6.4 Term Life Insurance

The Employer shall pay for a $25,000 term life insurance policy, each with a double-indemnity provision in the case of an accidental death for each employee who is regularly scheduled to work thirty (30) or more hours per week. Such life insurance provisions shall be available for employees only based on the provisions and coverage the carrier is willing to provide. Life insurance provisions shall be available for employees over the age of sixty-five (65) only if offered by the insurance carrier and then only based on the provisions and coverage the carrier is willing to provide. The Employer will select the insurance carrier and the policy of the insurance.

6.5 Tax Sheltered Annuity

6.5.1 This program is available through the school district for all full time, full-year and full-time, partial year employees as defined in Section 2.3 of this Handbook. In order to qualify employees must enter into a contract modification on a form provided by the school district payroll department.

6.5.2 No contract modifications for the purchase of a tax-sheltered annuity will be accepted for less than $10.00 per pay period.

6.5.3 All full time employees who enter into a contract modification for this program are eligible to receive a district matching annuity ~~of up to one (1) percent of salary~~ if they meet the following eligibility requirements:

6.5.3.1 ~~Five (5)~~ <u>Up to one (1) percent match of base earnings after three (3)</u> continuous years of service as a full time, full-year or full-time, partial year employee as of July 1 of each year.

6.5.3.2 <u>Up to two (2) percent match of base earnings after six (6) continuous years of service as a full time, full-year or full-time, partial year employee as of July 1 of each year.</u>

6.5.3.3 <u>Up to three (3) percent match of base earnings after ten (10) continuous years of service as a full time, full-year or full-time, partial year employee as of July 1 of each year.</u>

6.6 Flex-Choice Plan

6.6.1 All regularly paid employees are eligible to participate in this plan. Employees may elect to allocate moneys from their salary to be used for the purchase of medical, vision, dental, and dependent care expenses on a pre-tax basis.

7.0 GRIEVANCE PROCEDURE

7.1 A grievance shall mean an allegation by an employee resulting in a dispute or disagreement between the employee and employer as to the interpretation or application of terms and conditions of employment as outlined in this document.

7.2 If a situation should ever develop where an employee wants to bring a grievance to the attention of management, the following procedure will be used;

7.2.1 Level I Informal Discussion: Before a written grievance is submitted, informal discussions shall take place between the aggrieved party and the supervisor. Through these discussions the parties shall attempt to resolve the problem. If the grievance is not resolved, the employee may request in writing a Level II grievance hearing with the Executive Director.

7.2.2 Level II Executive Director. If the grievance is not resolved through informal discussions between the employee and the Executive Director, the employee may request in writing a Level III grievance hearing with the Superintendent or the Superintendent's designee.

7.2.3 Level III Superintendent or Designee: If the grievance is not resolved through informal discussions between the employee and the Superintendent of School or the Superintendent's designee, the Superintendent or the Designee shall issue a written decision on the grievance. Said written decision shall be issue within ten (10 days after the informal discussions have terminated.

7.2.4 Level IV School Board. In the event the grievance is not resolved at level III, the decision rendered by the Superintendent may be appealed to the School Board provided such appeal is made in writing within five (5) days after receipt of the decision in level III. If a grievance is properly appealed to the School Board, the School Board shall set forth a time to hear the grievance. Said hearing shall be scheduled within thirty (30) days of receipt of the appeal. Within ten (10) days after the meeting, the School Board shall issue its decision in writing to the parties involve.

8.0 EVENTS FOR PROGRAM MANAGERS

8.1 Program Managers are exempt from receiving overtime pay. The District will continue to work with Program Managers fairly in regards to working important weekend events for Minnetonka Community Education. Therefore, the following procedure is put in to place.

8.2 MCE will assign a Saturday or Sunday as part of the normal work week for Program Managers based on seasonal needs for specific programs. When assigning a Saturday or a Sunday, a week-day (Monday through Friday) will be exchanged for the Saturday or Sunday work day within the same week. This schedule will be assigned by the Youth Programs Coordinator.

8.3 Program Managers assigned to work on a Saturday or Sunday that is not part of their regular seasonal assignment, or for staff that are assigned a Saturday or Sunday on top of the same weekend when they were already working an assigned Saturday or Sunday, or for staff that may be assigned to work on a Holiday that does not fall on a Saturday or a Sunday, may receive a floating holiday per the following conditions:

If the assignment involves five or more hours, the Program Manager will be allowed to take one day off (two non-consecutive days if the Program Manager worked ten or more hours for Tour de Tonka on the first Saturday in August) per the following criteria:

a. Program Managers must use the day within 90 days of accumulating the day or before May 31, whichever is a shorter timeframe.
b. No more than two of these days can be combined together to create multiple paid days off.
c. This is in regards to a floating holiday earned from the following work assignments:

   i. Home Remodeling Expo
   ii. Youth Triathlon
   iii. Firecracker
   iv. Tour de Tonka
   v. ~~Tonka Trot~~ Fall de Tonka
   vi. Recitals
   vii. Other MCE and School Events (not including those listed above)
   viii. Tournaments
   ix. Finale or East Meets West event
   x. Weekend Basketball

d. The floating holiday(s) must be used in the fiscal year they were earned.
e. Day or days not taken off before May 31 are lost.
f. The date selected to take off by the Program Manager must receive prior approval by the Program Manager's supervisor.
g. If the work performed falls within their personal last pay-period there will be no compensation for a floating holiday that may have been lost.
h. If the weekend or event assignment involves less than five hours work, there will be no floating holiday earned.
i. This benefit is pro-rated for part-time staff.
j. If the work falls immediately within the first ten work days of the Program Manager beginning their work in Minnetonka, there will be no floating holiday benefit.

Cross References:

401 Equal Employment Opportunities
404 Employment Background Checks
406 Records of Employees/Policies Regarding Collection, Maintenance and Release Thereof
410 Family and Medical Leave Act
412 Employee Reimbursement Policy
417 Chemical Use Policy
418 Tobacco-free Environment
424 License Status
425 Leave of Absence Without Pay
427 Harassment and Violence

428 Respectful Workplace
431 Wage Rates–Part Time and/or Substitute
433 Nepotism

Approved on ~~May 30, 2019~~ June 3. 2021

APPENDIX A: MINIMUM SALARIES FOR MCE PROGRAM MANAGERS

Position	FTE	~~2019-2021~~ 2021-2023 New Hire Minimum
Adult Program Manager	1	$48,000
Explorers ~~Club~~ Manager	1	$62,000
Music Academy Manager	0.75	$35,000
Project SOAR Manager (42 weeks)	0.635	$28,000
Youth and Adult Program Manager	1	$48,000
Youth Enrichment Manager	1	$48,000
Youth Recreation Manager	1	$48,000

APPENDIX B: EXPLORERS ~~CLUB~~ EMPLOYEES MINIMUM HOURLY RATES

Position	~~2019-2021~~ 2021-2023 Minimum Rate
Student Assistants 15 yrs old	~~$9.24~~ $9.25
High School Assistants 16+ yrs old	~~$10.08~~ $10.50
Program Assistants	~~$14.65~~ $15.00
Program Leaders	~~$16.78~~ $17.00
Behavior Assistant	~~$17.45~~ $17.50
Assistant Site Supervisor	~~$18.12~~ $19.00
Program Specialist	~~$19.00~~ $20.00
Lead Juniors ~~Teacher~~ Instructor	~~$20.37~~ $20.50
Site Supervisor	~~$21.60~~ $22.25

- Explorers ~~Club~~ staff working a split shift are paid an additional 55 cents per hour.
- Individuals required to complete training hours must have these hours approved by the program manager and will be paid ~~$10.00~~ $10.08 per hour for training hours that occur outside their normal work schedule.

APPENDIX C: MINNETONKA COMMUNITY EDUCATION MINIMUM WAGE RATES FOR ~~2019-21~~ 2021-22

Positions	Class	Minimum Rate
Student Program Assistants	**A**	$9.37
Student Coaching Assistants and Gymnastics Student Coaching Assistants I	**B**	$9.94
No positions currently assigned to this class	**C**	$10.53
No positions currently assigned to this class	**D**	$11.16
Gymnastics Student Coaching Assistants II	**E**	$11.83
No positions currently assigned to this class	**F**	$12.54
Field/Gym Supervisors I, Summer Rec Instructors, Referee 1 (per game), Adult and Youth Program Assistants, Coaching Assistants	**G**	$13.30
Referee 2 (per game)	**H**	$14.09
No positions currently assigned to this class	**I**	$14.94
Program Supervisors, Field/Gym Supervisors II, Building Supervisors	**J**	$15.84
T-Ball & Tennis Instructors, Adult & Youth Program Instructors I, Behavior Assistant, Gymnastics Coaches I	**K**	$16.79
Destination Imagination, First Aid Instructors, Aquatics CPR Instructors, and Quest Instructors, Tennis Instructors II	**L**	$17.79
Program Supervisors, Summer Rec Supervisor	**M**	$18.86
Adult & Youth Instructors II, Gymnastics Coaches II, Referee III	**N**	$19.99
Tutors, Screening Instructors	**O**	$21.19
Adult & Youth Instructors III	**P**	$22.46
Gymnastics Coaches III	**Q**	$23.81
Behavior Specialist	**R**	$25.24
No positions currently assigned to this class	**S**	$26.75
ABE Instructors, Music Instructors I, and Tutors (teacher license), MCE CPR Instructors	**T**	$28.36
Youth Instructor IV	**U**	$30.06
Gymnastics Manager, Music Instructors II, Tutor III	**V**	$31.86
Computer Instructors	**W**	$33.78
No positions currently assigned to this class	**X**	$35.80

~~APPENDIX D: 2019 2021 MINNETONKA AQUATICS PAY SCHEDULES~~

~~Hourly Positions~~	~~Step 1~~	~~Step 2~~	~~Step 3~~	~~Step 4~~
~~Aquatics Building Supervisor~~	~~$ 16.68~~	~~$ 16.90~~	~~$ 17.12~~	~~$ 17.34~~
~~LIFEGUARD SERVICES~~				
~~Lifeguard~~	~~$ 11.00~~	~~$ 11.25~~	~~$ 11.50~~	~~$ 11.75~~
~~Lead Lifeguard~~	~~$ 13.00~~	~~$ 13.25~~	~~$ 13.50~~	~~$ 13.75~~
~~Beach Supervisor~~	~~$ 16.21~~	~~$ 16.61~~	~~$ 17.03~~	~~$ 17.45~~
~~Lifeguard Training Instructor & Coordinator~~	~~$ 17.72~~	~~$ 18.08~~	~~$ 18.45~~	~~$ 18.83~~
~~Beach Services Program Coordinator~~	~~$ 17.72~~	~~$ 18.08~~	~~$ 18.45~~	~~$ 18.83~~
~~REC PROGRAMS~~				
~~Assistant Rec Team Coach~~	~~$ 12.00~~	~~$ 12.25~~	~~$ 12.50~~	~~$ 12.75~~
~~Assistant Diving Instructor~~	~~$ 12.00~~	~~$ 12.25~~	~~$ 12.50~~	~~$ 12.75~~
~~Swim Instructors~~	~~$ 12.00~~	~~$ 12.25~~	~~$ 12.50~~	~~$ 12.75~~
~~On Deck Coordinator~~	~~$ 14.00~~	~~$ 14.25~~	~~$ 14.50~~	~~$ 14.75~~
~~Rec Team Lead Coach~~	~~$ 14.00~~	~~$ 14.25~~	~~$ 14.50~~	~~$ 14.75~~
~~Lead Diving Instructor~~	~~$ 14.00~~	~~$ 14.25~~	~~$ 14.50~~	~~$ 14.75~~
~~COMPETITIVE SWIM PROGRAMS~~				
~~Assistant Swim Club Coach~~	~~$ 15.00~~	~~$ 15.50~~	~~$ 16.00~~	~~$ 16.50~~
~~Group Lead Swim Club Coach~~	~~$ 17.00~~	~~$ 17.50~~	~~$ 18.00~~	~~$ 18.50~~
~~Masters Coach~~	~~$ 15.00~~	~~$ 15.50~~	~~$ 16.00~~	~~$ 16.50~~
~~Lead Master Coach~~	~~$ 17.00~~	~~$ 17.50~~	~~$ 18.00~~	~~$ 18.50~~
~~SALARIED POSITION~~	~~Minimum~~			
~~Lead Group Coach, Minnetonka Swim Club~~	~~$35,360~~			

APPENDIX D: 2021-2023 MINNETONKA AQUATICS PAY SCHEDULES

Hourly Positions	Step 1	Step 2	Step 3	Step 4
Aquatics Building Supervisor	$ 11.00	$ 11.25	$ 11.50	$ 11.75
LIFEGUARD SERVICES				
Lifeguard	$ 12.00	$ 12.25	$ 12.50	$ 12.75
Lead Lifeguard	$ 13.50	$ 13.75	$ 14.00	$ 14.25
Beach Supervisor	$ 16.25	$ 16.75	$ 17.25	$ 17.50
Lifeguard Training Instructor & Coordinator	$ 17.75	$ 18.25	$ 18.50	$ 19.00
Beach Services Program Coordinator	$ 17.75	$ 18.25	$ 18.50	$ 19.00
REC PROGRAMS				
~~Assistant~~ Rec Team Coach	$ 13.00	$ 13.25	$ 13.50	$ 13.75
Assistant Diving Instructor	$ 12.00	$ 12.25	$ 12.50	$ 12.75
Swim Instructors	$ 12.00	$ 12.25	$ 12.50	$ 12.75
On Deck Coordinator	$ 14.00	$ 14.25	$ 14.50	$ 14.75
~~Rec Team Lead Coach~~	~~$ 14.00~~	~~$ 14.25~~	~~$ 14.50~~	~~$ 14.75~~
Lead Diving Instructor	$ 14.00	$ 14.25	$ 14.50	$ 14.75
COMPETITIVE SWIM PROGRAMS				
Assistant Swim Club Coach	$ 15.50	$ 16.00	$ 16.50	$ 17.00
Group Lead Swim Club Coach	$ 17.50	$ 18.00	$ 18.50	$ 17.50
Masters Coach	$ 16.00	$ 16.50	$ 17.00	$ 17.50
~~Lead Master Coach~~	~~$ 17.00~~	~~$ 17.50~~	~~$ 18.00~~	~~$ 18.50~~
~~SALARIED POSITION~~	~~Minimum~~			
~~Lead Group Coach, Minnetonka Swim Club~~	~~$35,360~~			

CONSENT

School Board
Minnetonka I.S.D. #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XV.

Title: Resolution Pertaining to Consent Agenda **Date: June 3, 2021**

OVERVIEW:

The School Board formally adopted the Consent Agenda concept on March 1, 1979. For the Consent Agenda to work efficiently, Board members should call staff prior to the meeting regarding any questions they may have on the following items. If a member wishes to discuss any matter on the Consent Agenda, he/she should request, at the beginning of the meeting, that the item be placed on the regular agenda (during Agenda Item III: Adoption of the Agenda).

The following are the recommendations included within the Consent Agenda for June 3, 2021:

a. Minutes of May 6 Regular Meeting
b. Study Session Summary of May 20, 2021
c. Payment of Bills
d. Recommended Personnel Items
e. Gifts and Donations
f. Electronic Fund Transfers
g. Addendum to District Flex Plan
h. FY21 Transportation Reimbursement to Qualified Non-Public Schools

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RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the School Board approve all recommendations included within the Consent Agenda items.

Submitted by: Dennis L. Peterson
Dennis L. Peterson, Superintendent

CONSENT

School Board
Minnetonka I.S.D. # 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XV. c

Title: Payment of Bills **Date: June 3, 2021**

OVERVIEW:

Presented for Board approval are the monthly disbursement totals by fund for Minnetonka Public Schools for the month of April 2021.

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the Board approve the disbursements as presented for the month of April 2021.

Submitted by: Bridget Merrill-Myhre

Bridget Merrill-Myhre
Coordinator of Accounting

Approved by: Paul Bourgeois

Paul Bourgeois
Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson

Dennis L. Peterson
Superintendent of Schools

MINNETONKA DISTRICT #276

TO: Dr. Dennis Peterson

FROM: Bridget Merrill-Myhre

RE: Payment of Bills – April 2021
Board Meeting Date: June 3, 2021

The following disbursements are submitted for the month of April:

Recommend the payment of bills in the sum of $6,405,385.39 by check #465515 - #465963 and ACH #202102007 - #202102236, and wire transactions #202001318 - #202001417 as follows:

APRIL			
	FUND		
01	GENERAL FUND		4,768,332.91
02	CHILD NUTRITION		82,944.84
03	PUPIL TRANSPORTATION		515,184.25
04	COMMUNITY SERVICE		242,716.17
05	CAPITAL EXPENDITURE		98,968.69
08	TRUST ACCOUNT		1,300.00
09	TRUST - FIDUCIARY		44,175.56
11	EXTRA/CO-CURRICULAR		97,756.55
12	ATHLETIC FEE		10,617.81
20	SELF INSURANCE		109,022.19
40	CULTURAL ARTS CENTER		33,228.87
41	DOME OPERATIONS		16,625.65
42	AQUATICS PROGRAM		21,731.54
43	PAGEL CENTER		36,178.61
46	LTFM		36,905.21
56	CONSTRUCTION PROJECTS		93,707.03
66	CAPITAL PROJECTS LEVY		195,989.51
			$ 6,405,385.39
	SALARIES		$ 5,037,304.94
	TOTAL		$ 11,442,690.33

Bridget M Myhre

Bridget Merrill-Myhre

May 25, 2021
Date

CONSENT

SCHOOL BOARD
MINNETONKA I.S.D. #276
5621 County Rd. 101
Minnetonka, MN
Community Room

Board Agenda Item XV. d.

TITLE: Recommended Personnel Items **DATE:** June 3, 2021

BACKGROUND: Under the authorization of district policy, and the terms and conditions of the collective bargaining agreements between the Minnetonka Public Schools and employee groups recognized under Minnesota law, the executive director for human resources makes recommendations for employment, leaves, employee status changes, and resignations or release from contracts.

Those recommendations of a routine nature are attached in summary fashion. This section includes routine changes affecting an employee under the terms and conditions of the collective bargaining agreements, and new hires that occur between board meetings or are scheduled for the future.

State law requires that the School Board formally approve all personnel actions. At the time of hiring, employees are told that the administration formally recommends employment, and that the employment action is finalized only after Board action. On these routine matters, however, the administration may initiate the change prior to formal Board action in order to provide continuity of service to students.

Personnel changes of an exceptional nature requiring the interpretation of other district policies or laws are marked with an asterisk on the summary page, and have a separate explanation. In these cases, the administration does not take action until after Board action.

FUTURE ACTION/RECOMMENDATION:
The administration recommends approval of all attached personnel changes.

Submitted by:

Dr. Michael Cyrus
Executive Director of Human Resources

Concurrence by:

Dr. Dennis L. Peterson
Superintendent

Minnetonka Public Schools
Minnetonka, MN

RECOMMENDED PERSONNEL ITEMS

Agenda XV. d.
June 3, 2021

I. INSTRUCTION

APPOINTMENTS	ASSIGNMENT	EFFECTIVE	SALARY
BARRY, MOLLY	ELEMENTARY SPANISH IMMERSION FLOAT, 1.0 FTE, ELEM BLDGS	2021-22	$52,479
BERGER, LEE	TECH ED (AUTOMOTIVE) 1.0 FTE, MHS	2021-22	$90,644
EDLAVITCH, STACEY	SPECIAL ED, 1.0 FTE, MHS	2021-22	$83,449
GONZALEZ, OSIEL	SPANISH IMMERSION/WL/SS, 1.0 FTE, MME	2021-22	$61,857
GONZALEZ, VANESSA	ELEMENTARY SPANISH IMMERSION FLOAT, 1.0 FTE, ELEM BLDGS	8/31/21-6/13/22	$44,787
HENDRIX, NICOLLETTE	SPECIAL ED, 1.0 FTE, EXC	2021-22	$52,479
LIN JOHNSON, AI AI	GRADE 4 CHINESE IMMERSION, 1.0 FTE, EXC	8/31/21-6/13/22	$83,449
KESKEY, BETH	SCIENCE, 1.0 FTE, MMW	2021-22	$67,255
LEINGANG, ELIZABETH	RTI/ASSESSMENT COORD, 0.8 FTE, CS	2021-22	$66,759.20
MONTGOMERY, QUINN	SOCIAL STUDIES, 1.0 FTE, MHS	2021-22	$60,057
PETERSON, KRISTIN	SPECIAL ED, 1.0 FTE, EXC	8/31/21-6/13/22	$85,248
PLUMADORE, CHARLES	SCIENCE, 0.4 FTE, MME	8/31/21-6/13/22	$31,794.80
PLUMADORE, CHARLES	SCIENCE, 0.6 FTE, MME	2021-22	$47,692.20
RITCHEY, NICHOLAS	MATH, 1.0 FTE, MME	2021-22	$61,563
WINGER, KATHERINE	MINNETONKA PRESCHOOL, 16-17 HOURS/WEEK, MCEC	2021-22	$41.43 PER HOUR
ZHANG, DE	ELEMENTARY CHINESE IMMERSION FLOAT, 1.0 FTE, EXC/SH	8/31/21-6/13/22	$76,089

RESIGNATIONS	ASSIGNMENT	EFFECTIVE	REASON
BRUGGMAN, CHRISTINA	SPECIAL ED, 1.0 FTE, MME	6/10/21	RESIGNATION
DELMAIN, PAUL	CHINESE IMMERSION SOCIAL STUDIES, 1.0 FTE, MME/MMW	6/10/21	RETIREMENT
FORSMAN, DIANA	KINDERGARTEN, 1.0 FTE, ELEARNING (DH HOME BLDG)	6/10/21	RETIREMENT
FOSS, ANNETTE	NURSE, 0.1 FTE, SH	6/14/21	RETIREMENT
MERIWETHER, ROGENE	NURSE, 1.0 FTE, MHS	6/11/21	RETIREMENT
PALMER, SARAH	NURSE, 0.85 FTE, MMW	6/14/21	RESIGNATION

LEAVES	ASSIGNMENT	EFFECTIVE	REASON
ARRIOLA, CATHY	HIGH POTENTIAL, 0.5 FTE, MWTA – REQUESTING 0.5 FTE LOA	2021-22	MEDICAL
BASILE, JACKIE	ELT, 0.72 FTE, CS – REQUESTING 0.28 FTE LOA	2021-22	PERSONAL
DOW, MARGARET	HEALTH, 1.0 FTE, MHS	4/26/21-6/10/21	MEDICAL
DUFFY, JULIA	SPANISH IMMERSION, 0.8 FTE, MME	11/23/21-6/13/22	CHILD REARING
GARCIA, ANGELA	GRADE 4 SPANISH IMMERSION, 1.0 FTE, GR	9/11/21-1/2/22	CHILD REARING
JOHNSON, ALEX	MATH, 1.0 FTE, MHS	5/21/21-6/4/21	MEDICAL
MUNGUIA, BLANCA	GRADE 2 SPANISH IMMERSION, 1.0 FTE, CS	10/12/21-1/2/22	CHILD REARING
ROLIGHED, KATIE	KINDERGARTEN, 1.0 FTE, CS – REQUESTING 1.0 FTE LOA	2021-22	PERSONAL
LUETH, SARA	RESCIND 0.205 FTE LOA FOR 2021-22	2021-22	PERSONAL
LUETH, SARA	ELT, 0.82 FTE, CS – REQUESTING 0.07 FTE LOA	2021-22	PERSONAL
REEDY, ALICIA	SPEECH LANGUAGE PATHOLOGIST, 0.75 FTE, MME/MHS	10/11/21-1/2/22	CHILD REARING
WEST, HEATHER	READING, 0.8 FTE, SH - REQUESTING 0.2 FTE LOA	2021-22	PERSONAL

STATUS CHANGES	CURRENT ASSIGNMENT	EFFECTIVE	CHANGE
BAHNEMAN, MOLLY	EXPLORERS CLUB PROGRAM MANAGER, 1.0 FTE, MCEC	2021-22	COORDINATOR OF MINNETONKA PRESCHOOL AND ECFE, 1.0 FTE, MCEC, $86,000 ANNUAL SALARY
BASILE, JACKIE	TEACHER ON FULL TIME LEAVE OF ABSENCE IN 20-21	2021-22	ELT, 0.72 FTE, CS
CAMPOS, ANGELA	GRADE 3 SPANISH IMM, 1.0 FTE, ELEARN (GR HOME BLDG)	2021-22	GRADE 3, 1.0 FTE, CS
GOSCHA, MIKAYLA	ELEM FLOAT, 1.0 FTE, MWTA, DATES: 10/19/20-5/14/21	10/19/20-6/10/21	EXTEND FLOAT ASSIGNMENT THROUGH 6/10/21
HODEL, ANIKA	GRADE 4 SPANISH IMM LTS, 1.0 FTE, CS, DATES: 1/13/21-6/10/21	2021-22	SPANISH IMMERSION, 1.0 FTE, MMW
HOIALMEN, ANGELA	RESERVE TEACHER	4/5/21-6/10/21	GR. 3 SPANISH IMM TEMP, 1.0 FTE, GR
LEINGANG, ELIZABETH	GRADE 3, 1.0 FTE, CS	2021-22	RTI/ASSESSMENT COORD, 0.8 FTE, CS
LONG, YE	GRADE 4 CHINESE IMMERSION, 1.0 FTE, EXC	2021-22	GRADE 4 CHINESE IMMERSION, 1.0 FTE, SH
LUETH, SARA	TEACHER ON FULL TIME LEAVE OF ABSENCE IN 20-21	2021-22	ELT, 0.82 FTE, CS
PALMER, SARAH	NURSE, 0.85 FTE, EXC	2021-22	RESERVE NURSE

STEPHAN, SARAH	MEDIA SPECIALIST, 1.0 FTE, SH	2021-22	GRADE 2, 1.0 FTE, SH
STRAND, CONNIE	RESERVE TEACHER/RETIREE	4/26/21-6/9/21	FACS LTS, 0.8 FTE, MHS
WEST, HEATHER	GRADE 1, 1.0 FTE, ELEARN (SH HOME BLDG)	2021-22	READING, 0.8 FTE, SH
WHITING, KATELYN	TEACHER ON FULL TIME LEAVE OF ABSENCE IN 20-21	2021-22	MTKA PRESCHOOL, 23-24 HRS/WK, MCEC

II. BUSINESS AND OTHER NON-INSTRUCTIONAL SERVICES

APPOINTMENTS	ASSIGNMENT	EFFECTIVE	SALARY
BARTELL, JULIA	ASST SWIM CLUB COACH, 6-10 HRS/WK, AQUATICS	5/24/21	$15.00/HR
CARLSON, GRACE	ASST SWIM CLUB COACH, 6-10 HRS/WK, AQUATICS	5/24/21	$16.00/HR
GARCIA, CARLOS	CUSTODIAN, 8 HRS/DAY, MHS	5/20/21	$18.31/HR
HELM, NADIA	ASST SWIM CLUB COACH, 6-10 HRS/WK, AQUATICS	5/24/21	$15.00/HR
MILLER, REGAN	ASST SWIM CLUB COACH, 6-10 HRS/WK, AQUATICS	5/24/21	$15.00/HR
RAMIREZ, LETICIA	MTKA AQUATICS RECREATION ACTIVITIES COORD, 1.0 FTE, AQUATICS	5/10/21	$50,000 ANNUALLY
STALCAR, NICOLE	YOUTH RECREATION INTERN, 30-40 HRS/WK, MCEC	5/11/21	$12.54/HR

RESIGNATIONS	ASSIGNMENT	EFFECTIVE	REASON
ANNIS, JODI	CLASS A LR/PG/SUPVRY PARA, 16 HRS/WK, CS	6/9/21	RESIGNATION
BEADLES, MEGAN	CLASS C CLRM PARA, 7 HRS/DAY, MHS	5/14/21	RESIGNATION
BRUNING, ELIZABETH	TRANSPORTATION SPECIALIST, 1.0 FTE, DSC	8/2/21	RETIREMENT
BYUN, JUNG HEEYA	CLASS B MTKA PRESCHOOL PARA, 15 HRS/WK, MCEC	6/1/21	RESIGNATION
CAMP, ANNA	CLASS D MEDIA PARA, 8 HRS/DAY, MME	5/10/21	RESIGNATION
FERRY, KELSEY	CLASS D SPEC ED/BUS TRAFFIC PARA, 6.75 HRS/DAY, MWTA	6/9/21	RESIGNATION
FEUERBORN, JENNY	CLASS B STUD SUPVRY PARA, 3 HRS/DAY, MMW	6/9/21	RESIGNATION
FISKE, SIDNE	EXPLORERS CLUB PRGM ASST, 15 HRS/WK, DH	6/10/21	RESIGNATION
HAGEN, EMILY	EXPLORERS CLUB PRGM ASST, 4 HRS/DAY, MWTA	5/24/21	RESIGNATION
LAUBACH, MELISSA	LEVEL III YOUTH PRGMS OFFICE ASST, 8 HRS/DAY, MCEC	5/28/21	RESIGNATION
MCFALL, LENORA	SWIM INSTRUCTOR & ON-DECK COORD, 15 HRS/WK, AQUATICS	6/6/21	RESIGNATION
MERRILL-MYHRE, BRIDGET	COORDINATOR OF ACCOUNTING, 1.0 FTE, DSC	6/30/21	RESIGNATION
MONROE, LOREN	CLASS D SPEC ED/BUS TRAFFIC PARA, 6 HRS, 50 MIN/DAY, GR	5/31/21	RESIGNATION
PEOPOLES, QUAMON	CUSTODIAN, 8 HRS/DAY, EXC	5/10/21	FORMER EMPLOYEE
SANDLIE, TAYLOR	EXPLORERS CLUB PRGM LEAD, 7 HRS/DAY, MCEC	6/9/21	RESIGNATION
WOLTER, SUSIE	EXPLORERS CLUB SITE SUPVR, 8 HRS/DAY, GR	6/9/21	RESIGNATION
ZIMMERMAN, LISA	EXPLORERS CLUB JR INSTRUCTOR, 6.5 HRS/DAY, MCEC	6/9/21	RESIGNATION

LEAVES	ASSIGNMENT	EFFECTIVE	REASON
ERHARD, NANCY	CLASS A LR/PG PARA, 3.25 HRS/DAY, MWTA	2021-22	PERSONAL

STATUS CHANGES	CURRENT ASSIGNMENT	EFFECTIVE	CHANGE
TOLBERT, MICHAEL	CUSTODIAN, 8 HRS/DAY, GR	5/17/21	CUSTODIAN, 8 HRS/DAY, MHS

III. IN-DISTRICT APPOINTMENTS

APPOINTMENT	ASSIGNMENT	BUILDING	EFFECTIVE	SALARY
BALLOY, CHRISTINA	GIRLS GOLF ASST COACH	MHS	4/5/21-6/16/21	$3,706
BARTA, BLAKE	BOYS LACROSSE ASST COACH	MHS	4/5/21-6/19/21	$3,706
BOYUM, TRENT	SUMMER CAMP THEATER DIRECTOR-BROADWAY ROCKS	ARTSCTR	6/21-8/21	$5,500
BROWN, TERRY	MEN OF COLOR CO-ADVISOR	MHS	2020-21	$1,497.50
CUSHING, DAVID	BASEBALL ASST COACH	MHS	4/2021-6/19/21	$1,250
FLEMING, MADISON	SOFTBALL ASST CO-COACH	MHS	4/9/21-6/19/21	$2,187.50
GILL, DANIELLE	SOFTBALL ASST COACH	MHS	3/29/21-6/19/21	$4,375
GURLEY, CAREINO	MEN OF COLOR CO-ADVISOR	MHS	2020-21	$1,497.50
HAMMERBACK, HEIDI	BUS DUTY	GR	2020-21	$500
HARBER, KIMBERLY	GIRLS LACROSSE ASST COACH	MHS	4/5/21-6/19/21	$3,706
HASKAMP, MELISSA	GIRLS GOLF ASST COACH	MHS	4/5/21-6/16/21	$3,706
HELGESON, RYAN	BASEBALL ASST COACH	MHS	3/29/21-6/19/21	$1,500
HOLMQUIST, ANDREW	BOYS TRACK AND FIELD ASST COACH	MHS	4/5/21-6/19/21	$1,500

JORE, AMY	SUMMER CAMP COSTUME DESIGNER – HONK, JR	ELEM	5/2021	$1,200
KOKESH, TIM	SCIENCE OLYMPIAD ADVISOR	MHS	2020-21	$3,225
LUNDGREN, DAVE	BOYS TENNIS HEAD COACH	MME	4/6/21-5/27/21	$3,318
MCCHESNEY, SHELBY	CI ADAPTED SOFTBALL ASST COACH	MHS	4/6/21-5/30/21	$2,229.32
MONTPLAISIR, MATTHEW	BOYS TRACK AND FIELD ASST COACH	MHS	4/5/21-6/19/21	$1,500
TESDAHL, BRYCE	SUMMER STRENGTH TRAINING/WEIGHT ROOM SUPVR	MHS	6/14/21-8/13/21	$5,200
TWENGE, AXEL	BASEBALL ASST COACH	MHS	5/21-6/19/21	$1,500
WARD, KAYLA	CI ADAPTED SOFTBALL HEAD COACH	MHS	4/6/21-5/30/21	$2,858.11
WHEATON, BENJAMIN	BOYS TENNIS ASST COACH	MHS	3/29/21-6/12/21	$3,706
WHEATON, DAN	BOYS TENNIS ASST COACH	MHS	3/29/21-6/12/21	$3,706
WINDERL, SUE	CI ADAPTED SOFTBALL ASST COACH	MHS	4/6/21-5/30/21	$2,229.32
WITTENBURG, NATHANIEL	BOYS GOLF ASST COACH	MHS	4/21-6/16/21	$3,706

CONSENT

School Board
Minnetonka ISD #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda XV. e

Title: Gifts and Donations **Date: June 3, 2021**

EXECUTIVE SUMMARY:
In accordance with Minnetonka School District Policy #706, the Minnetonka School District encourages gifts and donations to enhance quality education to both students and residents. The School Board makes the final determination on the acceptability of a gift or donation. All gifts and donations become District No. 276 property under the complete jurisdiction of the Minnetonka School Board.

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka High School Scholarship Fund:

Dr. Dennis Peterson	$1,000.00
Connie Raby	$1,000.00
Wendy Lulavy	$2,000.00
MHS Counselors	$ 500.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka High School Seniors Serve Program Fund:

Rotary of Minnetonka Foundation	$500.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka High School Track & Field & Cross Country Coaches Fund:

Minnetonka Track & Field & Cross Country Association	$18,711.88

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka High School Principal Discretionary Fund:

The Blackbaud Giving Fund	$ 30.00
The Blackbaud Giving Fund	$440.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka High School:

DreamSeat Sofa	Value: $999.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka Middle School East Target Fund:

Box Tops For Education	$21.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnetonka Middle School East Target Fund:

MME PTA	$2,691.92

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Deephaven Elementary School Student Needs Fund:

Target Cyber Grants	$ 20.00
Target Cyber Grants	$ 20.00
The Blackbaud Giving Fund	$900.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Excelsior Elementary School Principal Discretionary Fund:

The Blackbaud Giving Fund	$92.00
The Blackbaud Giving Fund	$16.80

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Minnewashta Elementary School Principal Discretionary Fund:

The Benevity Fund	$91.52
Wintrust Bank	$31.00

RECOMMENDATION: That the School Board accepts the following donation to be placed in the Scenic Heights Elementary School Student Needs Fund:

Brent Rickenbach	$47.44

TOTAL GIFTS AND DONATIONS FOR 2020-2021* = **$187,896.73**

*Total amount reflects gifts & donations submitted for board approval in 2020-2021.

Submitted by: Paul Bourgeois

Paul Bourgeois, Executive Director of Finance & Operations

CONSENT

School Board
Minnetonka I.S.D #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XV. f

Title: Electronic Fund Transfers **Date: June 3, 2021**

EXECUTIVE SUMMARY:

Minnesota Statute 471.38 requires that a list of electronic fund transfers be submitted to the School Board each month for approval.

RECOMMENDATION:

It is recommended that the School Board approve the attached automatic withdrawals and investments from the General Fund for April 2021.

Submitted by: Paul Bourgeois
Paul Bourgeois, Executive Director of Finance & Operations

APRIL 2021 FROM GENERAL FUND

DATE	PAYEE			AMOUNT
4/1/2021	HealthPartners Premium			68,786.47
4/2/2021	AP Payment			78,751.19
4/5/2021	HealthPartners Claims			145,970.12
4/5/2021	Delta Dental			22,956.48
4/5/2021	Further - Flex			13,871.27
4/6/2021	Payroll			2,650,989.57
4/7/2021	Mtka Webstore CC Processing Fees			4,386.88
4/8/2021	MCEC Credit Card Processing Fees			28,551.23
4/9/2021	AP Payment			122,728.75
4/12/2021	Further - Flex			12,873.83
4/12/2021	Claims HealthPartners			337,476.36
4/12/2021	Delta Dental			20,426.64
4/14/2021	Solutran - Wellness Program			4,023.25
4/16/2021	AP Payment			72,107.47
4/19/2021	Further - Flex			14,623.23
4/19/2021	Claims HealthPartners			164,324.67
4/20/2021	Payroll			2,386,315.37
4/21/2021	Delta Dental - Fee			6,834.00
4/21/2021	Delta Dental			23,025.76
4/22/2021	Further - Flex			4,761.00
4/23/2021	AP Payment			554,880.82
4/26/2021	Further - Flex			19,193.67
4/26/2021	Claims HealthPartners			253,644.16
4/26/2021	Delta Dental			25,734.87
4/29/2021	International Wire - Chinese Learning Language Tutoring			6,240.00
4/30/2021	AP Payment			185,583.04
APRIL	Athletic CC Processing Fees			5,198.44
APRIL	Postage			1,900.00
APRIL	Bank Monthly Service Charge			818.16
				$ 7,236,976.70

APRIL

INVESTMENT DESCRIPTION	BANK	MATURITY DATE	INTEREST RATE	ENDING BALANCE
Money Market	Alerus Bank ICS Savings	NA	0.30%	32,375,998.07
Money Market	MSDLAF+ Liquid Class	NA	0.02%	3,743,627.64
Money Market	MSDLAF+ MAX Class	NA	0.04%	0.01
Term	MSDLAF	NA		-
CD	MSDLAF	NA	0.25%	248,000.00
Money Market	PMA IS	NA	0.02%	19,789,222.48
Term	PMA MN Trust Term Series	NA	0.00%	-
Municipal Bonds	Northland Securities	NA	0.00%	624,630.28
Various	Wells Fargo OPEB	NA	Var	28,400,942.86
				$ 85,182,421.34

CONSENT

School Board
Minnetonka I.S.D. 276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda XV. g

Title: Approval of Update of Flex Choice Plan Documents **Date: June 3, 2021**

EXECUTIVE SUMMARY:

Minnetonka Independent School District 276 operates a Flex-Choice Plan for the benefit of its employees. IRS Regulations allow employees to save money from their payroll on a pre-tax basis into a Flex-Choice Account, and then allows for the money to be withdrawn tax-free to be used for paying various medical bills or to make child-care payments.

The Minnetonka Flex-Choice Plan is periodically updated with the assistance of Benefits Attorney Darcy Hitesman from the firm Hitesman Law to ensure that plan documents are up to date with the latest IRS Regulations.

The proposed plan update documents bring the Flex-Choice Benefits Plan up to date with current IRS Regulations and also include a COVID-19 Amendment for Calendar Year 2021 that gives employees additional time in Calendar Year 2021 to use their Flex-Choice deposits due to the fact that the COVID-19 pandemic made it difficult for many months to get many medical procedures, and also with many parents on lockdown, child-care funds were not expended as they normally would be and increases the maximum election for dependent care. These changes are authorized by the American Rescue Plan Act (ARPA) of 2021.

ATTACHMENTS:

Minnetonka Flex-Choice Plan
Amendment to Minnetonka Flex-Choice Plan (COVID-19 Amendment)

RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the School Board approve the updated Flex-Choice Plan documents as written by Benefits Attorney Darcy Hitesman of Hitesman Law.

RECOMMENDED MOTION

BE IT RESOLVED that the School Board of Minnetonka Independent School District 276 does hereby approve the updates to the Minnetonka Flex-Choice Plan as of January 1, 2021, inclusive of the Amendment to the Minnetonka Flex-Choice Plan to allow for additional time in 2021 for plan members to spend their 202 Flex-Choice deposits, in light of the COVID-19 Pandemic inhibiting the ability of members to obtain medical services or use child-care as compared to a normal year, and increases the dependent care expense reimbursement amounts to the maximum allowed by the American Rescue Plan Act of 2021.

Submitted by: Paul Bourgeois

Paul Bourgeois, Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson

Dennis Peterson, Superintendent

MINNETONKA FLEX-CHOICE PLAN

Amended and Restated Effective January 1, 2021

TABLE OF CONTENTS

ARTICLE I.
INTRODUCTION

1.1 **Establishment**. The Employer hereby amends and restates, as of the Effective Date, the Minnetonka Flex-Choice Plan (the "Plan). The Plan was originally effective on September 1, 1988.

1.2 **Purpose**. The purpose of the Plan is to provide Participants with a choice between cash and certain "qualified benefits" as defined in Section 125 of the Code. The Plan is intended to qualify as a "cafeteria plan" under Section 125 of the Code so that Available Benefits a Participant elects to receive under the Plan will be eligible for exclusion from the Participant's gross income to the fullest extent possible under the Code.

1.3 **HIPAA Privacy and Security Rules**. Portions of this Plan are "covered entities" for purposes of the Privacy Rules and the Security Rules.

1.4 **Gender and Number**. Pronoun references in this Plan shall be deemed to be of any gender relevant to the context, and words used in the singular may also include the plural.

1.5 **Not ERISA Plan**. None of the Available Benefits are an employee welfare plan for purposes of ERISA because they are governmental plans within the meaning of Act. Sec. 3(32) of ERISA. Any resemblance of the Available Benefits to an ERISA plan shall not bind the Plan to comply with ERISA.

ARTICLE II.
DEFINITIONS

The following words and phrases are used in this Plan and shall have the meanings set forth in this Article unless a different meaning is clearly required by the context or is defined within an Article.

2.1 **Available Benefits** means the benefits made available through this Plan, which include the following:

Non-Reimbursement:	*Reimbursement:*
• Group Medical Benefits • Group Dental Benefits • Group Term Life Benefits and/or Group AD&D Benefits • Cash Payment	• Dependent Care Expense Reimbursement Plan • Medical Expense Reimbursement Plan • Adoption Expense Reimbursement Plan

2.2 **Cafeteria Plan Regulations** means any final regulations, or proposed regulations on which employers may rely, issued by the Department of Treasury under Section 125 of the Code.

2.3 **Cash Payment** means the amount received by a Participant described in Article XVI, if applicable.

2.4 **Change in Status** means the situations that permit an Eligible Employee or Participant to make a change in his or her Election mid-Plan Year and include events that:

(a) change an Eligible Employee's or Participant's legal (under applicable state and federal law) marital status,

(b) change the number of an Eligible Employee's or Participant's dependents (as defined in Section 5.4),

(c) change an Eligible Employee's or Participant's employment status, or the employment status of the Participant's Spouse or dependents (as defined in Section 5.4),

(d) cause an Eligible Employee's or Participant's dependent (as defined in Section 5.4) to satisfy or cease to satisfy the eligibility requirements for an Available Benefit, and

(e) change the place of residence of an Eligible Employee or Participant, or his or her Spouse or dependents (as defined in Section 5.4).

2.5 **Claims Administrator** means an entity, if any, appointed under Section 6.1(c). As of the Effective Date, the Claims Administrator for the Medical Expense Reimbursement Plan and the Dependent Care Expense Reimbursement Plan is Further. The Claims Administrator for the Adoption Expense Reimbursement Plan is the Plan Administrator.

2.6 **Claims Grace Period** means the period of time beginning with the first day following the close of the Plan Year and running until the fifteenth day of the third calendar month following the close of the Plan Year.

2.7 **Claims Run-Out Period** means the period of time following the end of the Claims Grace Period during which claims incurred during such Plan Year and Claims Grace Period may be submitted as provided in the Available Benefit.

2.8 **Code** means the Internal Revenue Code of 1986, as amended from time to time.

2.9 **Compensation** means the total salary, wages, bonuses, pay for overtime, vacation pay, sick pay, pay for shift differentials, and other cash compensation paid by the Employer to a Participant (without regard to any salary reduction under this Plan or any pre-tax program recognized under the Code), but excluding reimbursed expenses, car expense allowances, credits for benefits under any plan of deferred compensation to which the Employer contributes, and any additional compensation payable in a form other than cash.

2.10 **Covered Individual** means a person, including a Participant, a Dependent of a Participant, a Spouse of a Participant, and any other person, appropriately covered under an Available Benefit subject to the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended ("COBRA"), and as reflected in the Public Health Services Act, as amended ("PHSA").

2.11 **Dependent** means "Dependent" as defined in each Available Benefit provision in which such term is used. Dependent is not necessarily the same as a dependent for tax purposes. See the definition of Tax Dependent in Section 2.36.

2.12 **Effective Date** means the date this Plan amendment and restatement is effective and applicable to the Eligible Employees and Participants, which is January 1, 2021.

2.13 **Election** means the choice of Available Benefits and means of payment made by the Participant, as described in Article V.

2.14 **ePHI** means PHI maintained or transmitted in electronic media including, but not limited to, electronic storage media (i.e., hard drives, digital memory medium) and transmission media used to exchange information in electronic storage media (i.e., internet, extranet, and other networks). PHI transmitted via facsimile and telephone is not considered to be transmissions via electronic media.

2.15 **Election Period** means the period of time identified by the Plan Administrator prior to the start of a Plan Year during which a Participant may change his or her Election. For a Participant who enters the Plan other than at the start of a Plan Year, Election Period means the period of time identified by the Plan Administrator prior to the date on which the Eligible Employee begins participation during which an Eligible Employee may make an Election or change a deemed Election.

2.16 **Eligible Employee** means each Employee who has met the eligibility requirements of Section 3.1.

2.17 **Employee** means any person employed by the Employer and on the Employer's W-2 payroll on or after the Effective Date, except that it shall not include:

(a) any self-employed individual as described in Section 401(c) of the Code;

(b) any employee included within a unit of employees covered by a collective bargaining unit unless such agreement expressly provides for coverage of the employee under this Plan;

(c) any employee who is a nonresident alien and receives no earned income from the Employer from sources within the United States;

(d) any employee who is a leased employee as defined in Section 414(n)(2) of the Code; or

(e) an individual classified by the Employer as a contract worker, independent contractor, temporary employee, or casual employee, whether or not any such persons are on the Employer's W-2 payroll or are determined by the IRS or others to be common-law employees of the Employer; or

(f) any individual who performs services for the Employer but who is paid by a temporary or other employment or staffing agency such as "Kelly," "Manpower," etc., whether or not such individuals are determined by the IRS or others to be common-law employees of the Employer.

2.18 **Employer** means Minnetonka School District #276.

2.19 **Employer Contribution** means amounts that have not been actually or constructively received by the Participant that are made available to the Participant by the Employer for the purpose of paying for Available Benefits under the Plan.

2.20 **Entry Date** means the first day of the first pay period coinciding with or next following the date on which an Employee becomes an Eligible Employee, which is the date of which Eligible Employees may become Participants in this Plan, provided all necessary forms have been completed.

2.21 **ERISA** means the Employee Retirement Income Security Act of 1974, as amended. Governmental entities (including public schools) are not subject to ERISA.

2.22 **Highly Compensated Individual** means individuals who are highly compensated as defined in Section 125(e)(2) of the Code.

2.23 **Highly Compensated Participant** means Participants who are highly compensated as defined in Section 125(e)(1) of the Code.

2.24 **HIPAA** means Health Insurance Portability and Accountability Act of 1996, and regulations thereunder, as amended from time to time.

2.25 **Insurer** means any insurance company that has issued a policy through which benefits are made available under this Plan.

2.26 **IRS** means the Internal Revenue Service.

2.27 **PHI** means information that:

(a) is created or received by a health plan, health care provider, or health care clearinghouse;

(b) relates to the past, present and future physical or mental health or condition of an individual (including "genetic information" as that term is defined in the Genetic Information Nondiscrimination Act of 2008); the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and

(c) either identifies the individual or reasonably could be used to identify the individual.

PHI includes ePHI.

2.28 **Participant** means an Eligible Employee who participates in the Plan in accordance with Article III and has not ceased to be a Participant under Section 3.4.

2.29 **Plan** means this Minnetonka Flex-Choice Plan, as amended from time to time.

2.30 **Plan Administrator** means the entity determined under Section 6.1.

2.31 **Plan Year** means the twelve-month period commencing on the first day of January and ending on the last day of December.

2.32 **Privacy Rules** means the *Standards and Privacy of Individually Identifiable Health Information* at 45 C.F.R. Part 160 and Part 164 at subparts A and E.

2.33 **Security Rules** means the *Security Standards and Implementation Specifications* at 45 C.F.R. Part 160 and Part 164, subpart C.

2.34 **Spouse** means an individual who is (a) legally married to a Participant (under applicable state law), and (b) who is treated as a "spouse" under the applicable section of the Code.

2.35 **Summary Health Information** means "summary health information" as defined in 45 C.F.R. Section 164.504, which generally defines "summary health information" to include information, which may be PHI, that summarizes claims history, claims expenses, or the type of claims experienced by individuals receiving benefits under the Plan from which certain identifiers have been deleted.

2.36 **Tax Dependent** means an individual (other than the Participant and the Participant's Spouse) with respect to whom amounts expended for medical care are excluded from the Participant's gross income under Section 105(b) of the Code, as amended.

ARTICLE III.
ELIGIBILITY AND PARTICIPATION

3.1 **Eligibility Requirements**. An Employee shall be eligible to participate in this Plan if he/she is an Employee who is regularly paid.

3.2 **Notification to Participants**. The Plan Administrator shall provide each Eligible Employee written notice of the Employee's eligibility to participate in the Plan in sufficient time to enable such Eligible Employee to submit an application for participation in the Plan on or before the applicable Entry Date.

3.3 **Application for Participation.** In general, unless an Eligible Employee is deemed to have made an Election as provided in Section 5.1, to become a Participant, an Eligible Employee shall execute and deliver to the Plan Administrator, prior to the applicable Entry Date, an application signed by the Eligible Employee in which the Eligible Employee:

(a) applies to participate in the Plan;

(b) designates the required portion of Compensation for the pre-tax and after-tax (if any) contributions;

(c) makes a benefit Election; and

(d) supplies any other pertinent information that the Plan Administrator may reasonably require.

By signing such application or agreement, the Eligible Employee shall be deemed for all purposes to have agreed to participate and to conform to the requirements of the Plan. Such application or agreement may be the same as, or separate from, the application or agreement required to participate in any Available Benefit under this Plan. Alternatively, or in addition to the forgoing application process, the Plan Administrator may require or permit application of same scope by electronic means.

3.4 **Termination of Participation**. Participant automatically ceases to be a Participant at midnight of the earliest of the following dates:

(a) the date of the death of the Participant;

(b) the last day of the month in which the Participant's employment with the Employer terminates, provided that if the Participant's employment terminates at the end of the school year participation in the Plan ceases on the last day of August;

(c) the last day with respect to which the Participant has made any required contributions under the Plan;

(d) the date of the Participant's failure to meet the eligibility requirements of Section 3.1, as may be amended from time to time, other than a termination of employment; or

(e) the date of termination of the Plan in accordance with Article VII.

Note: This provision applies to *participation* in this Plan. With respect to the Available Benefits that involve premium payments for other plans sponsored be the Employer, coverage under the underlying plan may extend beyond the date a Participate ceases to be a Participant in this Plan.

In the event the Plan does not learn that a Participant has automatically ceased to be a Participant until a date after the date participation ceased, participation will be terminated retroactively and the Plan shall be entitled to recover any benefits paid after the date participation is terminated. Termination of participation in this Plan shall not prevent a former Participant from continuation coverage, conversion coverage or benefits under the respective Available Benefit plans if and to the extent provided by such plans.

3.5 **Conditions of Participation**. As a condition of participation and receipt of benefits under this Plan, the Participant agrees to:

(a) observe all Plan rules and regulations;

(b) consent to inquiries by the Plan Administrator with respect to any provider of services involved in a claim under this Plan;

(c) submit to the Plan Administrator all notifications, reports, bills, and other information required by the Plan or which the Plan Administrator may reasonably require; and

(d) repay any overpayments or incorrect payments received under the Plan.

Failure to do so relieves the Plan, Plan Administrator, and Claims Administrator from any and all obligations under this Plan.

3.6 **Participation in Available Benefit Plans**. In order to elect a specific Available Benefit provided under this Plan, a Participant must elect that Available Benefit on such forms as the Plan Administrator may require (unless the benefit is provided to all Participants) and, if the cost of Available Benefit is not fully paid by the Employer, shall be required to share the cost of the Available Benefit as provided in Article IV. Further, the Participant must meet any eligibility, participation, etc., requirements applicable to that Available Benefit in accordance with the terms of the underlying plan through which the Available Benefit is provided.

ARTICLE IV.
CONTRIBUTIONS

4.1 **Salary Reduction Contributions**. To the extent the cost of an Available Benefit exceeds the Employer Contribution (if any), a Participant may elect in accordance with the Election procedures described in Article V to receive his or her full Compensation in cash, or to have a portion of such Compensation applied by the Employer toward the Participant's share of the cost of Available Benefits. If so elected, the Participant's Compensation will be reduced, and an amount equal to the reduction shall be allocated by the Employer to the Available Benefits designated by the Participant. A Participant's Compensation shall be reduced by pro-rata amounts of the Participant's total salary reduction Election each payroll during the Plan Year. Salary reduction is done on a pre-tax basis before any withholdings have been made. Notwithstanding the forgoing, if a Participant's employment terminates and the Participant will continue to participate in an Available Benefit beyond the date on which his/her employment terminates (other than pursuant to a continuation coverage right), additional salary reduction contributions shall be taken from the Participant's final pay check if necessary to pay for the coverage provided during the period of time following the date on which the Participant's employment terminates.

4.2 **After-tax Participation**. To the extent a Participant participates in an Available Benefit that covers a Dependent who is not the Participant's Spouse or Tax Dependent, the coverage for that Dependent shall be purchased on an after-tax basis (in accordance with the Cafeteria Plan Regulations) either by imputing income to the Participant or by the Participant making salary deduction contributions, as determined by the Plan Administrator.

4.3 **Salary Deduction Contributions**. The Employer may require that amounts for which the Participant is responsible, but which cannot be paid with pre-tax dollars through salary reduction described above, be funded with after-tax dollars pursuant to a salary deduction agreement. Such salary deductions shall be made on a periodic basis and relate to a Participant's Compensation after taxes and withholdings have been made.

4.4 **Employer Contribution.** The Employer makes a fixed dollar contribution for certain Participant as required and in accordance with applicable collective bargaining agreements, employment contracts, letters of assignment, and Board policies. The Employer Contribution must be used in accordance with any restrictions contained in such collective bargaining agreements, employment contracts, letters of assignment, and Board policies.

4.5 **Maximum Under the Plan**. Under no circumstances may a Participant's total salary reduction exceed the sum of (a) the cost of benefits paid on a pre-tax basis provided through insurance or insurance types of benefits plus (b) the maximum Election amounts permitted under the reimbursement-type Available Benefits minus (c) the Employer Contribution, if any.

4.6 **No Trust**. Nothing in this Plan is intended to require the establishment of a trust. The portion of benefits paid under this Plan attributable to Employer Contributions, if any, is paid from the Employer's general assets. The portion of benefits paid under this Plan attributable to Participant contributions including, but not limited to, salary reductions amounts, is paid from the Employer's general assets.

ARTICLE V.
ELECTION OF AVAILABLE BENEFITS

5.1 **Initial Elections**. Upon initial eligibility, Elections shall be made as follows:

(a) **Affirmative Elections**. With respect to Available Benefits not involving premium conversions, an affirmative Election to participate is required as part of the application to participate described in 3.3. If the Election Period ends and an Election has not been received by the Plan Administrator, the Eligible Employee will be deemed to have elected not to participate in the above-referenced Available Benefits involving reimbursement accounts.

(b) **Automatic Elections**. With respect to Available Benefits involving premium conversions, an Eligible Employee is deemed to have elected to participate and to pay the Participant's share of the cost of such Available Benefits through salary reduction unless (1) the Eligible Employee specifically elects not to participate with respect to such Available Benefit(s) and notifies the Plan Administrator in writing on or before the close of the Election Period, or (2) such deemed Election is otherwise prohibited by law.

5.2 **Subsequent Annual Elections**. During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to make a new Election. Such new Election may include the following:

(a) an Eligible Employee who is not participating may elect to begin participating by electing Available Benefits during the Election Period;

(b) a Participant may terminate participation in the Plan; or

(c) a Participant may elect different Available Benefits or different levels of Available Benefits.

An Election must have been made, or deemed to have been made, prior to the start of the Plan Year to which it relates.

5.3 **Failure to Make Annual Election**. A Participant who does not make a new Election during the Election Period prior to each Plan Year:

(a) **Affirmative Elections**. With respect to Available Benefits not involving premium conversions, shall be deemed to have elected not to participate in such Available Benefits for the upcoming Plan Year.

(b) **Automatic Election**. With respect to Available Benefits involving premium conversions, shall be deemed, unless prohibited by law, to have elected to pay any portion of the cost for which the Participant is responsible through salary reduction unless (1) the Eligible Employee specifically elects not to participate with respect to such Available Benefit(s) and notifies the Plan Administrator in writing on or before the close of the Election Period, or (2) such deemed Election is otherwise prohibited by law.

5.4 **Elections Irrevocable**.

For purposes of this Section 5.4, the term "dependent" shall mean (1) a Tax Dependent if the election relates to health benefits, (2) a Qualifying Individual (as defined in Article X) if the election relates to the Dependent Care Expense Reimbursement Plan, or (3) an Eligible Child (as defined in Article XV) if the election relates to the Adoption Expense Reimbursement Plan.

An Election becomes effective and shall be irrevocable for the Plan Year or the remainder of the Plan Year except under the following circumstances:

(a) **Change in Status**. A Participant may change or terminate his or her actual or deemed Election under the Plan upon the occurrence of a Change in Status, but only if such change or termination is made on account of and corresponds with a Change in Status that affects coverage eligibility of a Participant, a Participant's Spouse, or a Participant's dependent (referred to as the general consistency requirement). The Plan Administrator (in its sole discretion) shall determine, based on prevailing IRS guidance, whether a requested change is on account of and corresponds with a Change in Status. Assuming that the general consistency requirement is satisfied, a requested change must also satisfy the following specific consistency requirements in order for a Participant to be able to alter his or her Election based on that change.

(1) **Loss of Dependent Eligibility**. For a Change in Status involving a Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or a dependent, or a dependent ceasing to satisfy the eligibility requirements for coverage, a Participant may only elect to cancel accident or health insurance, or insurance-type, coverage for the Spouse involved in the divorce, annulment, or legal separation, the deceased Spouse or dependent, or the dependent that ceased to satisfy the eligibility requirements. Canceling coverage for any other individual under these circumstances fails to correspond with that Change in Status.

(2) **Gain of Coverage Eligibility Under Another Employer's Plan**. For a Change in Status in which a Participant, a Participant's Spouse, or a Participant's dependent gains eligibility for coverage under another employer's cafeteria plan (or another employer's qualified benefit plan) as a result of a change in marital status or a change in employment status, a Participant may elect to cease or decrease coverage only if that coverage becomes actually effective or is increased under the other employer's plan.

(3) **Dependent Care Expense Reimbursement Plan**. With respect to the Dependent Care Expense Reimbursement Plan, a Participant may change or terminate his or her Election only if (i) such a change or termination is made on account of and corresponds with a Change in Status that affects eligibility for coverage under the Plan; or (ii) the Election change is on account of and corresponds with a Change in Status that affects eligibility of dependent care expenses for the tax exclusion available under the Code.

(4) **Group Term Life Insurance Coverage**. For a Change of Status involving a Participant's legal marital status or the employment status of a Participant's Spouse or dependent (disregarding the requirement that the event cause a loss or gain of eligibility), a Participant may elect either to increase or to decrease group term life insurance coverage offered under the Plan.

(5) **COBRA Coverage.** If the Participant becomes eligible for COBRA (or similar health plan continuation coverage under state law) under a group health plan

sponsored by the Employer, the Participant may increase the Election for that Available Benefit to pay for such coverage provided the Participant is still eligible under the Plan and still receiving Compensation.

(b) **HIPAA Special Enrollment Rights**. If a Participant, a Participant's Spouse, and/or a Participant's dependent enrolls in the Group Medical Benefits pursuant to the HIPAA special enrollment rights provided by Code § 9801(f), the Participant may make a new election that corresponds with the special enrollment. For purposes of this provision (1) an Election to add previously eligible dependents as a result of the acquisition of a new Spouse or dependent child (a/k/a the Tag-along Rule), shall be considered consistent with the special enrollment right; and (2) a HIPAA special enrollment Election attributable to the birth or adoption of a new dependent child may be effective retroactive (up to thirty (30) days), provided it applies to Compensation not yet currently available.

(c) **Certain Judgments, Decrees and Orders**. If a judgment, decree, or order (an "Order") resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order) requires accident or health coverage for a Participant's dependent child (including a foster child who is a dependent of the Participant), a Participant may: (1) change his or her Election to provide coverage for the dependent child (provided that the Order requires the Participant to provide coverage and subject to the provisions of the underlying group health plan); or (2) change his or her Election to revoke coverage for the dependent child if the Order requires that another individual (including the Participant's Spouse or former Spouse) provide coverage under that individual's plan.

(d) **Medicare and Medicaid**. If a Participant, a Participant's Spouse, or a Participant's dependent who is enrolled in a health or accident benefit under this Plan (including the Medical Expense Reimbursement Plan) becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may prospectively reduce or cancel the health or accident coverage of the person becoming entitled to Medicare or Medicaid. Further, if a Participant, a Participant's Spouse, or a Participant's dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, then the Participant may prospectively elect to commence or increase the health or accident coverage provided under this Plan (including the Medical Expense Reimbursement Plan) of the person losing entitlement to Medicare or Medicaid.

(e) **Change in Cost**.

(1) **Automatic Increase or Decrease for Insignificant Cost Changes**. If the cost of an Available Benefit (other than Medical Expense Reimbursement Plan) increases or decreases during a Plan Year by an insignificant amount, then the pre-tax contributions or after-tax contributions (as applicable) under each affected Participant Election shall be prospectively increased or decreased to reflect such change. The Plan Administrator, on a reasonable and consistent basis, will automatically effectuate this prospective increase or decrease in Participant contributions in accordance with such cost changes. The Plan Administrator (in its sole discretion) will decide, in accordance with prevailing IRS guidance, whether increases or decreases in costs are "insignificant" based upon all the surrounding facts and circumstances (including, but not limited to, the dollar amount or percentage of the cost change).

(2) **Significant Cost Increases**. If the Plan Administrator determines that the cost of an Available Benefit (other than Medical Expense Reimbursement Plan)

significantly increases during a Plan Year, the Participant may, on a prospective basis, either: (i) make a corresponding increase in his or her Election; (ii) enroll in another benefit package option providing similar coverage and make a corresponding Election change; or (iii) revoke his or her Election if no other benefit package option providing similar coverage is available. The Plan Administrator (in its sole discretion) will decide, in accordance with prevailing IRS guidance, whether a cost increase is significant and what constitutes "similar coverage" based upon all the surrounding facts and circumstances.

(3) **Significant Cost Decrease.** If the Plan Administrator determines that the cost of an Available Benefit (other than Medical Expense Reimbursement Plan) significantly decreases during a Plan Year: (i) an Eligible Employee or Participant may commence participation in such Available Benefit; and (ii) the Plan Administrator shall automatically effectuate a prospective decrease in a Participant's Election with respect to such Available Benefit in accordance with the cost decrease.

(f) **Change in Coverage**.

(1) **Significant Curtailment**. If the Plan Administrator determines that coverage under an Available Benefit (other than Medical Expense Reimbursement Plan) is significantly curtailed during a Plan Year, the Participant may prospectively enroll in another benefit package option providing similar coverage and make a corresponding Election change. Coverage under an accident or health plan is deemed "significantly curtailed" only if there is an overall reduction in coverage provided to Participants under the Plan so as to constitute reduced coverage to Participants in general. The Plan Administrator (in its sole discretion) will decide, in accordance with prevailing IRS guidance, whether a curtailment is "significant," and whether a benefit package option constitutes "similar coverage" based upon all the surrounding facts and circumstances.

(2) **Loss of Coverage.** If the Plan Administrator determines that coverage under an Available Benefit (other than Medical Expense Reimbursement Plan) is lost during a Plan Year, the Participant may, on a prospective basis: (i) enroll in another benefit package option providing similar coverage and make a corresponding Election change; or (ii) revoke his or her Election if no other benefit package option providing similar coverage is available. Coverage under an accident or health plan is deemed "lost" only if there is a complete loss of coverage under the benefit package option (e.g., due to elimination of the benefit package option or application of an annual or lifetime maximum) or other fundamental loss of coverage. The Plan Administrator (in its sole discretion) will decide, in accordance with prevailing IRS guidance, whether a "loss" has occurred, and whether a benefit package option constitutes "similar coverage" based upon all the surrounding facts and circumstances.

(3) **Addition or Improvement of an Available Benefit**. If during a Plan Year, the Plan adds a new Available Benefit or a new benefit package option under the Available Benefit (other than the Medical Expense Reimbursement Plan), or if coverage under an existing Available Benefit (other than the Medical Expense Reimbursement Plan) is significantly improved: (i) an affected Participant may prospectively change his/her Election with respect to the newly-added or improved Available Benefit; and (ii) an Eligible Employee may commence participation in such Available Benefit. The Plan Administrator (in its sole discretion) will decide,

in accordance with prevailing IRS guidance, whether an Available Benefit has been "significantly improved" based upon all the surrounding facts and circumstances.

(4) **Change Under Another Employer-Sponsored Plan**. A Participant may make a prospective Election change (other than with respect to the Medical Expense Reimbursement Plan) that is on account of and corresponds with a change made under another employer-sponsored plan (including a plan of the Employer or a plan of another employer), provided (i) the other cafeteria plan or qualified benefits plan permits its participants to make an Election change that would be permitted under the Cafeteria Plan Regulations; or (ii) this Plan permits Participants to make an Election for a Plan Year period of coverage which is different from the plan year period of coverage under the other cafeteria plan or Available Benefit. The Plan Administrator shall determine, based on prevailing IRS guidance, whether a requested change is on account of and corresponds with a change made under another employer-sponsored plan.

(5) **Loss of Governmental or Educational Coverage**. A Participant may prospectively change his or her Election to add group health coverage for the Participant or his or her Spouse or dependent, if such individual(s) loses coverage under any group health coverage sponsored by a governmental or educational institution including, but not limited to, the following: a state children's health insurance program ("SCHIP") under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code § 7701(a)(40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).

(6) **Enrollment in Marketplace Coverage.**

(i) A Participant who has made an Election to pay for Group Medical Benefits may revoke that Election if the following conditions are satisfied:

(A) The Participant either (I) is eligible to enroll in a qualified health plan through a public insurance exchange (the "Marketplace") via a special enrollment period (as provided in any guidance issued by the Department of Health and Human Services or any other applicable guidance), or (II) seeks to enroll in a qualified health plan through the Marketplace during the Marketplace's annual open enrollment period;

(B) The Participant cancels coverage under the Group Medical Benefits in accordance with the requirements of that plan; and

(C) The Participant, and any related individuals who were also enrolled in the Group Medical Benefits, have enrolled in or intend to enroll in a qualified health plan through the Marketplace that will be effective no later than the day immediately following the last day for which coverage under the Group Medical Benefits was effective (i.e., there is no break in coverage). The Employer may rely on the reasonable representation of the Participant that the requirements of this paragraph (C) are met.

(ii) Unless determined by the IRS not to be available, a Participant who has made an Election to pay for Group Medical Benefits may reduce that Election if the following conditions are satisfied:

(A) The Participant's Spouse and/or dependents either (I) are eligible to enroll in a qualified health plan through the Marketplace via a special enrollment period (as provided in any guidance issued by the Department of Health and Human Services or any other applicable guidance), or (II) seek to enroll in a qualified health plan through the Marketplace during the Marketplace's annual open enrollment period;

(B) The Participant cancels coverage under the Group Medical Benefits for such Spouse and/or dependents in accordance with the requirements of that plan; and

(C) Such Spouse and/or dependents have enrolled in or intend to enroll in a qualified health plan through the Marketplace that will be effective no later than the day immediately following the last day for which the coverage under the Group Medical Benefits was effective (i.e., there is no break in coverage). The Employer may rely on the reasonable representation of the Participant that the requirements of this paragraph (C) are met.

(g) **Reduction in Hours Without Loss of Eligibility.** A Participant who has made an Election to pay for Group Medical Benefits may revoke that Election if the following conditions are satisfied:

(1) The Participant has been in an employment status under which the Participant was reasonably expected to average at least thirty (30) hours of service per week;

(2) The Participant has experienced a change in employment status such that the Participant will reasonably be expected to average less than thirty (30) hours of service per week after the change but nevertheless will remain eligible for Group Medical Benefits;

(3) The Participant cancels coverage under the Group Medical Benefits in accordance with the requirements of that plan; and

(4) The Participant, and any related individuals who were also enrolled in the Group Medical Benefits, have enrolled or intend to enroll in other medical coverage that provides minimum essential coverage and that will be effective no later than the first day of the second month following the month in which coverage under the Group Medical Benefits ends. The Employer may rely on the reasonable representation of the Participant that the requirements of this paragraph (4) are met.

(h) **Family and Medical Leave Act.** A Participant taking a leave governed by the Family and Medical Leave Act of 1993 ("FMLA") may revoke or change an Election as may be provided for under the FMLA and the Employer's FMLA policy required thereunder.

(i) **Other.** The Plan Administrator shall have the discretion to allow a change to or termination of an Election to the extent such change or termination is the result of any other situation informally recognized by the IRS as providing an exception to the general rule that

Elections are irrevocable (e.g., corrections of mistakes, changes to meet nondiscrimination requirements, failure to satisfy underwriting).

A Participant entitled to make a new Election under this Section must do so within thirty (30) days of the event. An Employee who is eligible to elect benefits but declined to do so during the initial Election period, or during a subsequent Election period, may file a new Election within thirty (30) days of the occurrence of an event described above, but only if the new Election is made on account of and corresponds with the event. Subject to the provisions of the underlying group health plan, Elections made to add medical coverage for a newborn or newly adopted dependent child pursuant to a HIPAA special enrollment right may be retroactive for up to thirty (30) days. All other new Elections shall be effective prospectively immediately following the date the Participant files the new Election with the Plan Administrator. Elections made pursuant to this Section shall be effective for the balance of the Plan Year in which the Election is made unless a subsequent event (described above) allows a further Election change. Notwithstanding anything herein to the contrary, a Participant's may not make an Election change that would reduce his/her the annual Election under the Medical Expense Reimbursement Plan to an amount that is less than the amount of reimbursements the Participant has received as of the date of the Election change.

5.5 **Rehire and Eligibility Loss**. Termination of employment shall automatically revoke any Election. Former Participants who are rehired:

(a) After thirty (30) days following a termination of employment, shall have two "periods of coverage;" that period prior to the termination of employment and that period following the re-employment of the terminated Employee. Expenses incurred prior to the termination of employment shall be subject to the Election in effect upon termination; while the Employee shall have an opportunity to make a new Election and expenses incurred after re-employment shall be subject to the Election made upon re-employment.

(b) Within thirty (30) days following a termination of employment, shall have the Election in effect prior to the termination of employment reinstated upon re-employment.

5.6 **Benefit Descriptions**. While an Election to receive one or more of the Available Benefits may be made under this Plan, the benefits themselves may be provided in accordance with Plan documents or contracts which describe the types and amounts of benefits available, the requirements for participation, procedures for submitting claims, and the other terms and conditions of coverage. Such underlying Plan documents or contracts, if any, are incorporated into this Plan by reference.

5.7 **Forfeiture**. Any amounts, whether obtained through salary reduction, salary deduction, Employer Contributions, or otherwise, under this Plan which cannot be distributed by the Plan Administrator to cover the cost of Available Benefits for the applicable Plan Year, shall be forfeited by the Participant (subject to a Participant's limited right, if applicable, to an account carryover to the following Plan Year). Forfeited amounts, in accordance with the Cafeteria Plan Regulations, may be: (a) retained by the Employer; (b) used to defray the reasonable administrative costs of the Plan; (c) used to reduce required salary reduction amounts for the immediately following Plan Year on a reasonable and uniform basis; and/or (d) returned to the Participants on a reasonable and uniform basis. Under no circumstances shall the Plan Administrator establish an outside formal or informal arrangement under which the forfeited amounts are allocated among Participants based (directly or indirectly) on their individual claims experience under the Plan.

5.8 **Limitations on Benefits**. Benefits shall be limited as determined by the Plan Administrator in accordance with Section 6.15 for the purpose of ensuring compliance with any nondiscrimination requirement applicable to the Plan or an Available Benefit.

ARTICLE VI.
ADMINISTRATION

6.1 **Plan Administrator.**

(a) The Plan Administrator shall be responsible for the general supervision of the Plan and shall have the discretionary authority to control and manage the operation and administration of the Plan, including but not limited to, the interpretation and application of the terms of the Plan. The Plan Administrator shall perform any and all acts necessary or appropriate for the proper management and administration of the Plan.

(b) The Employer shall be the Plan Administrator.

(c) The Plan Administrator may designate an individual or entity to act on its behalf with respect to certain powers, duties, responsibilities, etc. with respect to the operation and administration of this Plan. Where Available Benefits purchased through this Plan are provided through an insurance company, Health Maintenance Organization ("HMO"), or Dental Maintenance Organization ("DMO"), or similar entity, that entity shall be the Claims Administrator with respect to those benefits. In all other situations, the Plan Administrator shall be the Claims Administrator unless the Plan Administrator contracts with a third party to act on its behalf.

6.2 **Agent for Service of Legal Process**. The agent for service of legal process for the Plan is the Plan Administrator.

6.3 **Allocation of Responsibility for Administration**. The Plan Administrator shall have the sole responsibility for the administration of this Plan as is specifically described in this Plan. The designated representatives of the Plan Administrator shall have only those specific powers, duties, responsibilities, and obligations as are specifically given to them under this Plan. The Plan Administrator warrants that any directions given, information furnished, or action taken by it shall be in accordance with the provisions of the Plan authorizing or providing for such direction, information or action. It is intended under this Plan that the Plan Administrator shall be responsible for the proper exercise of its own powers, duties, responsibilities, and obligations under this Plan and shall not be responsible for any act or failure to act of another Employee of the Employer. Neither the Plan Administrator (including any designee) nor the Employer makes any guarantee to any Participant in any manner for any loss or other event because of the Participant's participation in this Plan.

6.4 **Rules and Decisions**. Except as otherwise specifically provided in the Plan, the Plan Administrator may adopt such rules and procedures as it deems necessary, desirable, or appropriate to fulfill the purposes of the Plan. All rules and decisions of the Plan Administrator shall be uniformly and consistently applied to all Participants in similar circumstances. When making a determination or calculation, the Plan Administrator shall be entitled to rely upon information furnished by a Participant, the Employer, or legal counsel.

6.5 **Procedures**. The Plan Administrator may act at a meeting or in writing. The Plan Administrator may adopt by-laws and regulations as it deems desirable for the conduct of the Plan's affairs and as are consistent with the terms of the Plan.

6.6 **Records and Reports**. The Plan Administrator shall be responsible for complying with all reporting, filing and disclosure requirements for the Plan.

6.7 **Claim for Benefits**. This Section addresses the requirements for claims for reimbursement-type Available Benefits and the provisions of general applicability. Claims requirements for other

Available Benefits shall be handled in accordance with the governing documents for those Available Benefits. A Participant may apply to the Claims Administrator for reimbursement of eligible expenses incurred during such Plan Year (and applicable Claims Grace Period) as provided below.

(a) **Paper Claims**. A Participant may make a claim by completing a claim form and submitting such form to the Claims Administrator. The claim form must set forth at least the following information:

(1) the amount, date and nature of the expense, including the identity of the individual who incurred the expense;

(2) the name of the person or entity to which the expense was paid;

(3) the Participant's statement that the expense has not been reimbursed and the Participant will not seek reimbursement for the expense; and

(4) such other information as the Claims Administrator may require.

Such claim form shall be accompanied by such bills, invoices, receipts, explanations of benefits ("EOB") issued by a health plan, or other statements from an independent third party as is necessary to establish that an eligible expense has been incurred and the amount of the expense. The Claims Administrator is entitled to rely on the information provided on the claim form in processing claims under this Plan. Where circumstances beyond the Participant's control prevent submission within the described time frame, notice of a claim with an explanation of the circumstances may be accepted by the Claims Administrator as a timely filing. Claims shall be determined in accordance with Article VI.

Reimbursement shall be made bi-weekly. Claims (including all information substantiating the claim) must be submitted by the deadline established and communicated by the Claims Administrator. Reimbursements shall be made from the Participant's respective reimbursement-type account for eligible expenses incurred during the applicable Plan Year for which the Participant submits the required documentation.

(b) **Electronic Payment Cards – Medical Expense Reimbursement Plan**. A Participant may receive reimbursement of an eligible expense under the Medical Expense Reimbursement Plan by use of an electronic payment card at the time the eligible expense is incurred. A Participant must elect to use the electronic payment card, and must agree to abide by the terms and conditions of the electronic payment card program as set forth in a separate agreement with the electronic payment card provider. If required, Participants must execute a new agreement prior to the start of each Plan Year. In addition to the terms and conditions of the electronic payment card program, the use of the electronic payment card shall be subject to the following conditions:

1) The electronic payment card will be cancelled when the Participant ceases to participate in the Medical Expense Reimbursement Plan.

2) The balance of the electronic payment card shall be limited to the amount in the applicable Participant's account.

3) A Participant must certify in writing prior to issuance of the electronic payment card that:

(i) the electronic payment card will be used only for eligible expenses that have not been reimbursed under any other plan covering similar benefits;

(ii) the Participant will not seek reimbursement for any expense paid with the electronic payment card under any other plan covering benefits; and

(iii) the Participant will obtain and retain a third party statement from the health care provider containing the information necessary to substantiate that the expense paid by the card was an eligible expense.

The electronic payment card shall include a statement providing that each use of the card shall constitute a reaffirmation of the certification.

4) For eligible expenses, the electronic payment card may be used only at merchants who are health care providers (e.g., doctor's office, hospital, pharmacy, etc.) or other merchants identified in applicable IRS guidance.

5) Each time the electronic payment card is used, a Participant shall obtain and retain a third party statement from the health care provider containing the information necessary to substantiate that the expense paid by the card was an eligible expense.

6) Claims shall be substantiated in one of the following manners:

(i) The Participant shall provide, upon request by the Claims Administrator (or its designee), the third party statement with respect to the claim;

(ii) For eligible expenses, the payment was made to a merchant who is a health care provider and it matches a specific copayment the Participant has under a group medical or group dental plan sponsored by the Employer or a multiple of that copayment of not more than five (5) times the dollar amount of the copayment;

(iii) For eligible expenses, the payment was made to a merchant who is a health care provider and is for an expense with the same amount, duration, and health care provider as a previously approved expense under this Plan;

(iv) For eligible expenses, the payment was made to a merchant who is a health care provider and the electronic claim file with respect to the expense is accompanied by an electronic or written confirmation from the health care provider that identifies the amount of the expense and verifies that the expense is an eligible expense; or

(v) For eligible expenses, the electronic payment card is used at a merchant (of any kind) that participates in an inventory information approval system developed by the card provider that verifies, at the time of purchase, that the goods being purchased constitute medical care.

7) The Plan will comply with any special rules regarding the use of the electronic payment card to purchase over-the-counter drugs and medicines that may be issued by the IRS.

8) If a claim is not substantiated pursuant to items (ii) through (v) of paragraph (6) above, and the Participant does not substantiate the claim pursuant to paragraph (6)(i) above within a particular time period (as established by the Plan Administrator or is designee), the Participant's use of the card will be terminated

at least until such time as the claim is substantiated or the unsubstantiated claim is recovered by the Plan. Furthermore, the Plan shall seek to recover any unsubstantiated electronic payment card claim by demanding repayment from the Participant, withholding an amount equal to the unsubstantiated expense from the Participant's compensation (if and as allowed by applicable law), and/or offsetting such amount against future eligible claims under the Plan. If such amounts cannot be recovered, the Participant shall be indebted to the Employer and the Employer shall treat the debt as any other business indebtedness.

9) The use of an electronic payment card does not constitute a "claim" under the claims procedures.

(c) **Electronic Payment Cards – Dependent Care Expense Reimbursement Plan**. A Participant may receive reimbursement of an eligible expense under the Dependent Care Expense Reimbursement Plan by use of an electronic payment card at the time the eligible expense is incurred. A Participant must elect to use the electronic payment card, and must agree to abide by the terms and conditions of the electronic payment card program as set forth in a separate agreement with the electronic payment card provider. If required, Participants must execute a new agreement prior to the start of each Plan Year. In addition to the terms and conditions of the electronic payment card program, the use of the electronic payment care shall be subject following conditions:

1) At the beginning of each Plan Year or, if later, upon the Participant's Entry Date, the Participant must pay the initial eligible expense to the dependent care provider and submit a paper claim to the Plan for such expense.

2) Upon substantiation by the Claims Administrator of the initial eligible expense, the Plan will make available through the electronic payment card an amount equal to the lesser of: (i) the amount of the approved claim, or (ii) the contributions made by or on behalf of the Participant to the Dependent Care Expense Reimbursement Plan for the Pan Year to date.

3) The electronic payment card may then be used to pay for subsequently incurred eligible dependent care expenses.

4) The amount available through the electronic payment card may be increased only as additional dependent care expenses are incurred and substantiated via submission of a paper claim, except as provided in paragraph (5) below. In no case will the amount available through the electronic payment card exceed the contributions made by or on behalf of the Participant to the Dependent Care Expense Reimbursement Plan for the Plan Year to date minus the amount of expenses previously reimbursed during such Plan Year (whether such reimbursement was made in cash or by crediting the electronic payment card).

5) Dependent care expenses may be automatically substantiated without submission of a paper claim only as provided in this paragraph (5). If (i) an electronic payment card transaction collects information that matches information for a previously approved paper claim with respect to the dependent care provider, and (ii) the amount of the electronic payment card transaction is equal to or less than the previously approved paper claim, then the claim paid via the electronic payment card is substantiated without further review. In such instances, the balance of the electronic payment card may be increased with respect to the automatically substantiated claim once the expense paid through the electronic payment card has been incurred.

Example: If a Participant uses an electronic payment card to pay a day care provider on the first day of the week for the care to be provided during that week, and the claim is automatically substantiated as provided above, the balance of the electronic payment card may be increased with respect to such claim at the end of the week.

6.8 **Determination of Benefits**. This Section addresses the claims determination and appeal procedures for reimbursement-type Available Benefits and the provisions of general applicability. Claims determination and appeal procedures for other Available Benefits shall be handled in accordance with the governing documents for those Available Benefits.

(a) **Initial Determination**. The Plan Administrator, or Plan Administrator's designee, shall notify a person within ninety (90) days of receipt of a written claim for benefits of that person's eligibility or non-eligibility for benefits under the Plan. If it is determined that a person is not eligible for benefits or for full benefits, the notice shall set forth:

(1) the specific reasons for the denial;

(2) a specific reference to the provision of the Plan on which the denial is based;

(3) a description of any additional information or material necessary for the claimant to perfect the claim and an explanation of why it is needed; and

(4) an explanation of the Plan's claims review procedure and other appropriate information as to the steps to be taken if the Participant wishes to have the claim reviewed.

(b) **Appeals.** If a Participant is determined by the Plan Administrator, or Plan Administrator's designee, not to be eligible for benefits, or if the Participant believes that he or she is entitled to greater or different benefits, the Participant shall have the opportunity to have the claim reviewed by the Plan Administrator, or Plan Administrator's designee, by filing a petition an appeal within sixty (60) days after receipt by the Participant of the notice issued by the Plan Administrator, or the or Plan Administrator's designee. The appeal shall state the specific reasons the Participant believes he or she is entitled to benefits or greater or different benefits.

Within sixty (60) days after receipt of the appeal, the Plan Administrator, or Plan Administrator's designee, shall afford the Participant (and the Participant's counsel, if any) an opportunity to present the Participant's position to the Plan Administrator, or Plan Administrator's designee, orally or in writing, and the Participant (or the Participant's counsel) shall have the right to review the pertinent documents.

(c) **Decision on Appeal.** The Plan Administrator, or Plan Administrator's designee, shall notify the Participant of its decision on appeal in writing within said sixty (60) day period of said decision. If the Plan Administrator, or Plan Administrator's designee, determines that there are special circumstances requiring additional time to make a decision, the Plan Administrator, or Plan Administrator's designee, shall notify the Participant of the special circumstances and the date by which a decision is expected to be made, and may extend the time for up to an additional sixty (60) days.

If it is determined that a person is not eligible for benefits or for full benefits the notice shall set forth:

(i) the specific reasons for the denial; and

(ii) a specific reference to the provision of the Plan on which the denial is based.

In the event of the death of a Participant, the same procedure shall be applicable to the Participant's beneficiaries.

6.9 **Authorization of Benefit Payments**. The Plan Administrator shall issue directions to the Employer concerning all benefits which are to be paid from the Employer's assets, pursuant to the provisions of the Plan, and shall warrant at the time the directions are provided that all such directions are in accordance with the Plan.

6.10 **Overpayments.** If a payment for benefits is made by the Plan in excess of the benefit to which a Covered Individual is entitled under the Plan, the Plan shall have the right to recover such overpayment from the payee. Repayment of an overpayment is a condition of participation in the Plan.

6.11 **Inability to Locate Payee.** If benefits are due under this Plan and the Plan Administrator is unable, after reasonable attempts to do so, to locate the Participant to whom such benefits are payable, such benefits shall be handled in accordance with applicable state law regarding unclaimed property or escheat. For purposes of the foregoing, the Plan Administrator shall be deemed to be unable to locate a Participant if a check issued for benefits payable under the Plan has been sent to the payee's last known address and has not been cashed within three (3) years of its date of issuance.

6.12 **Facility of Payment.** Whenever, in the Plan Administrator's opinion, a person entitled to receive any payment of a benefit or installment under the Plan is under a legal disability or is incapacitated in any way so as to be unable to manage their financial affairs, the Plan Administrator may request the Employer to make payments to such person, or the Plan Administrator may request the Employer to apply the payment for the benefit of such person in such manner as the Plan Administrator considers advisable. Any payment of a benefit, or installment, in accordance with the provisions of this Section, shall be a complete discharge of any liability for the making of such payment under the provisions of the Plan.

6.13 **Other Powers and Duties of the Administrator**. The Plan Administrator shall also have such other duties and powers as may be necessary to discharge its duties under the Plan including, but not limited to, the following:

(a) discretion to construe and interpret the Plan in a non-discriminatory manner, to decide all questions of eligibility, except to the extent the eligibility determinations are governed by an insurance contract, and to determine all questions arising in the administration and application of the Plan, except to the extent such eligibility determinations are governed by an insurance contract;

(b) to receive from the Employer and from Participants such information as shall be necessary for the proper administration of the Plan;

(c) to furnish the Employer, upon request, such annual reports with respect to the administration of the Plan as are reasonable and appropriate; and

(d) to appoint individuals to assist in the administration of the Plan and any other agents the Plan Administrator deems advisable, including legal and actuarial counsel. The Plan Administrator shall not have the power to add to, subtract from, or modify any of the terms of the Plan, to change or add to any benefits provided by the Plan, or to waive or fail to apply any requirements of eligibility for a benefit under this Plan.

6.14 **Indemnification**. To the maximum extent allowed by, and in accordance with applicable law, the Employer shall indemnify and hold harmless any Employee that is deemed to be a fiduciary against any and all losses, claims, damages, expense (including court costs and attorneys' fees), and liability arising from the Employee's duties and responsibilities in connection with the Plan, unless the same is determined to be intentional or willful.

6.15 **Changes by the Plan Administrator**. If the Plan Administrator determines before or during any Plan Year that the Plan or an Available Benefit may fail to satisfy any nondiscrimination requirement imposed by the Code or any other applicable law (including any limitation on benefits provided to Key Employees), the Plan Administrator may take such action as the Plan Administrator deems appropriate, under rules uniformly applicable to similarly situated Participants, to further compliance with such requirements or limitation. Such action may include, without limitation, a modification of Elections by Highly Compensated Participants with or without consent of such Employees and/or a re-characterization within the Plan Year of benefits provided under the Plan as taxable income with or without consent of such Employees.

6.16 **Plan Interpretation.** This Plan will be administered in accordance with its terms. The Plan Administrator and/or a fiduciary acting as a fiduciary with respect to this Plan, to the extent that such individual or entity is acting in its fiduciary capacity, shall have the complete and final authority, responsibility, and control, in its sole discretion, to manage, administer and operate this Plan, to make factual findings, to construe the terms of this Plan, and to determine all questions arising in connection with the administration, interpretation, and application of this Plan, including, but not limited to, the eligibility and coverage of individuals and the authorization or denial of payment or reimbursement of benefits. All determinations and decisions will be binding on this Plan, Covered Individuals, claimants, and all interested parties.

ARTICLE VII.
PLAN AMENDMENT AND TERMINATION

7.1 **Amendments**. The Employer reserves the right to amend the Plan, or any portion of the Plan, at any time. The Employer expressly may make any amendment it determines necessary or desirable, with or without retroactive effect, to comply with the law. Such amendments shall not affect any right to benefits that accrued prior to such amendment. Such amendment shall be made in writing and in accordance with Section 8.4.

7.2 **Employer's Right to Terminate**. Although the Employer expects the Plan to be maintained for an indefinite time, the Employer reserves the right to terminate the Plan or any portion of the Plan at any time. In the event of the dissolution, merger, consolidation, or reorganization of the Employer, the Plan shall terminate unless the Plan is continued by a successor to the Employer in accordance with the resolution of such successor's managing body. Such termination shall not affect any right to benefits that accrued prior to any termination. Such action shall be taken in writing and in accordance with Section 8.4.

ARTICLE VIII.
GENERAL PROVISIONS

8.1 **Plan Not a Contract of Employment**. The Plan is not an employment contract and does not assure the continued employment of any Employee or Participant for any period of time. Nothing contained in the Plan shall interfere with the Employer's right to discharge an Employee or Participant at any time, regardless of the effect such discharge may have upon the individual as a Participant in this Plan.

8.2 **No Right to Employer's Assets**. No Employee, Participant or beneficiary thereof shall have any right to, or interest in, any assets of the Employer upon termination of employment, or otherwise except as provided from time to time under this Plan, and then only to the extent of the benefits payable under the Plan to such Employee, Participant or beneficiary thereof. In addition, the Claims Administrator shall not be liable in any manner for such payments.

8.3 **Non-Alienation of Benefits**. Benefits payable under this Plan shall not be subject to anticipation, alienation, sale, transfer, execution, or levy of any kind either voluntary or involuntary, including any such liability which is for alimony or other payments for the support of a Spouse or former Spouse, or for any other relative of the Participant, prior to actually being received by the person entitled to the benefit under the terms of the Plan. Any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber, charge or otherwise dispose of any right to benefits payable under the Plan shall be void. The Employer, Plan Administrator and/or Claims Administrator shall not in any manner be made liable for, or subject to, the debts, contracts, liabilities, engagements or torts of any person entitled to benefits under the Plan.

8.4 **Action by Employer**. Whenever the Employer, under the terms of this Plan, is permitted or required to do or perform any act or matter or thing, it shall be done and performed by the managing body of the Employer or such representatives of the Employer as the managing body may designate.

8.5 **No Guarantee of Tax Consequences**. Notwithstanding any provision in this Plan to the contrary, neither this Plan nor the Employer make any commitment or guarantee that any amounts paid to or on behalf of a Participant under this Plan will be excludable from the Participant's gross income for federal or state income tax purposes. It shall be the obligation of each Participant to determine whether each payment is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable.

8.6 **Indemnification of Employer by Participants**. To the maximum extent allowed by, and in accordance with, applicable law, if any Participant receives one or more payments or reimbursements under this Plan that are not for eligible expenses, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payment or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

8.7 **Benefits Provided Through Third Parties**. In the case of any Available Benefit provided through a third party (e.g., an insurance company pursuant to a contract or policy with that third party), if there is any conflict or inconsistency between the description of benefits contained in this Plan and the contract or policy, the terms of the contract or policy shall control, unless prohibited by applicable law or specifically addressed in this Plan.

8.8 **Mistakes and Errors**. It is recognized that in the administration of the Plan, certain administrative and accounting errors may be made or situations may arise by reason of factual errors in information supplied to the Employer or the Plan Administrator. The Employer and/or the Plan Administrator shall have the power to take such equitable steps as may be necessary to correct the mathematical, accounting or factual errors, as they, in their sole discretion, determine(s) to be appropriate.

8.9 **Limitation on Liability**. The Employer does not guarantee benefits payable under any insurance policy or other similar contract described or referred to herein, and any benefits thereunder shall be the exclusive responsibility of the Insurer or other entity that is required to provide such benefits under such policy or contract.

8.10 **Governing Law**. This Plan shall be construed and enforced according to the laws of the State of Minnesota except to the extent preempted by federal law.

8.11 **Family and Medical Leave Act of 1993**. Notwithstanding any provision of this Plan to contrary, this Plan shall be operated and maintained in a manner consistent with the Family and Medical Leave Act of 1993 ("FMLA") and the Employer's FMLA policy required thereunder.

8.12 **Uniformed Services Employment and Reemployment Rights Act of 1994**. Notwithstanding any provision of this Plan to the contrary, this Plan shall be operated and maintained in a manner consistent with the Uniformed Services Employment and Reemployment Act of 1994 ("USERRA"), and the Plan Administrator may, within the parameters of the law, establish uniform policies by which to provide such continuation coverage required by USERRA and such policies shall be incorporated herein by reference.

8.13 **Genetic Information Nondiscrimination Act of 2008**. Notwithstanding any provision of this Plan to contrary, this Plan shall be operated and maintained in a manner consistent with the Genetic Information Nondiscrimination Act of 2008 ("GINA").

ARTICLE IX.
GROUP MEDICAL BENEFITS

9.1 **Purpose**. The purpose of this Article is to provide for the pre-tax payment opportunity for Group Medical Benefits under this Plan as an Available Benefit. The Employer provides Group Medical Benefits through one or more "plans" within the meaning of Sections 105 and 106 of the Code.

9.2 **Separate Written Plan**. For purposes of Sections 105 and 106 of the Code, this Article shall constitute a separate written plan providing for the reimbursement or direct payment of Insurance Premium expenses. To the extent necessary, other provisions of the Plan are incorporated by reference.

9.3 **Definitions**.

(a) **Dependent** means an individual (e.g., Spouse, child, domestic partner, etc.) who qualifies as a "dependent" under the terms and conditions of the applicable plan document governing the Group Medical Benefits.

(b) **Group Medical Benefits** means the medical coverage made available by the Employer to which the Insurance Premiums relate. It does not include individual Insurance Contracts.

(c) **HMO** means a health maintenance organization authorized to do business in the state in which it operates with which an agreement has been entered for the purpose of providing benefits under the Plan.

(d) **Highly Compensated Individual** means an individual who is highly compensated as defined in Section 105(h)(5) of the Code.

(e) **Insurance Contract** means (1) any insurance contract secured from an insurance company or HMO authorized to do business in the state in which such contract is issued, which has been obtained for the purpose of providing benefits under this portion of the Plan; or (2) a self-insured plan administered by a third party.

(f) **Insurance Premiums** means the amount that an Employee must pay on a periodic basis in return for coverage under the Insurance Contract, including continuation coverage under the Insurance Contract.

9.4 **Terms, Conditions and Limitations**. The Employer shall secure the necessary Insurance Contract. Coverage shall begin, benefits shall be provided, and coverage shall terminate in accordance with the applicable Insurance Contracts. Such Insurance Contracts are expressly incorporated into and made part of this Plan.

9.5 **Payments**. The Plan Administrator shall make Insurance Premium payments for the Group Medical Benefits on behalf of the Participant in an amount necessary to provide the benefit applicable to the Participant under this portion of the Plan for the applicable Plan Year. Such payments shall be made from Employer Contributions, if any, provided by the Employer under the Plan and, if necessary, contributions made in accordance with the salary reduction arrangement and other arrangements applicable to the Participant under the terms of the Plan. The appropriate portions shall depend on the coverage elected by the Participant. The Plan Administrator shall also make such payments on behalf of the Participant's Dependents who are enrolled in the Group Medical Benefits. To the extent a Dependent is provided coverage under the Group Medical Benefits and that Dependent is not the Participant's Spouse or Tax Dependent, the tax consequence of such coverage shall be addressed as described in Section 4.2.

9.6 **Nondiscrimination**. To the extent the Group Medical Benefits are subject to Section 105(h) of the Code or Section 2716 of the Public Health Services Act, they shall not discriminate in favor of Highly Compensated Individuals with respect to eligibility to participate or benefits. If the Plan Administrator determines that this portion of the Plan is or may be discriminatory, the Plan Administrator may take action permitted by law to avoid such a result as described in Section 6.15.

9.7 **Medical Child Support Orders**. Notwithstanding any provision of this Plan to the contrary, this Plan shall recognize child support orders regarding coverage under the Group Medical Benefits to the extent required by applicable law.

9.8 **Continuation of Coverage**. Continued coverage shall be provided under the Group Medical Benefits as required under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), as amended. The Plan Administrator may, within the parameters of the law, establish uniform policies by which to provide such continuation coverage required by COBRA, which shall be incorporated herein by reference. There shall also be compliance with state laws concerning continuation of coverage to the extent not preempted by federal law.

9.9 **HIPAA.** The Group Medical Benefits shall comply with the Privacy Rules and Security Rules under HIPAA (if applicable) as further provided in the Insurance Contract. In addition, the Group Medical Benefits shall comply with the portability requirements under HIPAA.

ARTICLE X.
DEPENDENT CARE EXPENSE REIMBURSEMENT PLAN

10.1 **Purpose**. The purpose of this Article is to provide Participants with the opportunity to be reimbursed for eligible Dependent Care Expenses under this Plan as an Available Benefit under the Plan. This Article is intended to qualify as a "dependent care assistance program" under Section 129 of the Code so that payments received under this portion of the Plan are excludable from the gross income of the Participant under Section 129(a) of the Code.

10.2 **Separate Written Plan**. For purposes of Section 129 of the Code, this Article shall constitute a separate written plan providing reimbursement of certain Dependent Care Expenses. To the extent necessary, other provisions of the Plan are incorporated by reference.

10.3 **Definitions**.

(a) **Claims Run-Out Period** means the period beginning on the first day following the close of the Claims Grace Period and ending sixty (60) days later.

(b) **Dependent Care Account ("DC Account")** means the record keeping account established by the Plan Administrator for each Plan Year for each Participant from whom an Election to create such an account is received.

(c) **Dependent Care Center** shall have the meaning given such term in Sections 21(b)(2)(C) and 21(b)(2)(D) of the Code: a facility that (1) complies with all applicable laws and regulations of the state and town, city or village in which it is located; (2) provides care for more than six individuals (other than individuals who reside at the facility); and (3) receives a fee, payment or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit).

(d) **Dependent Care Expenses** means amounts paid by the Participant for services that would be considered employment-related expenses under Section 21(b)(2) of the Code, any applicable proposed or final regulations issued thereunder, or any guidance issued by the IRS interpreting or applying any of the foregoing. Employment-related expenses for purposes of this Plan include expenses incurred to enable a Participant to be Gainfully Employed during any period for which there are one or more Qualifying Individuals with respect to the Participant for (1) household services, and (2) care of a Qualifying Individual. However, employment-related expenses which are incurred for services outside the Participant's household shall be considered Dependent Care Expenses only if incurred for the care of a Qualifying Individual described in Section 10.3(i)(1)(i) below or a Qualifying Individual not described in Section 10.3(i)(1)(i) below who regularly spends at least eight (8) hours each day in the Participant's household. Dependent Care Expenses do not include expenses which are incurred for services provided by a Dependent Care Center if such center does not comply with all applicable laws and regulations of the applicable State or other unit of local government which regulates the center. In addition, Dependent Care Expenses shall not include any amounts paid to an individual who:

(1) is a child of such Participant (within the meaning of Section 152(f)(1) of the Code) who is under the age of nineteen (19) at the close of such taxable year;

(2) with respect to whom, for such taxable year, a deduction is allowable under Section 151(c) of the Code (relating to personal exemptions for dependents) to such Participant or the Spouse of such Participant;

(3) is the Spouse of the Participant at any time during the taxable year; or

(4) is the parent of the Participant's child who is a Qualifying Individual.

(e) **Earned Income** shall have the meaning given such term in Section 32(c)(2) of the Code (which refers to wages, salaries, tips and other Employee Compensation as well as net earnings from self-employment), but shall not include any amounts reimbursed by the Employer under this portion of the Plan. Further, if a Participant's Spouse is a Student or incapable of caring for himself or herself, the provisions of Section 21(d)(2) of the Code shall apply in determining the Earned Income of that Spouse. Generally, this Section provides that a Spouse of a Participant shall be deemed to have Earned Income of not less than $250 per month if there is one Qualifying Individual with respect to the Participant or $500 per month if there are two or more Qualifying Individuals with respect to the Participant.

(f) **Gainfully Employed** means the earning of income for services performed or the period of active search for gainful employment. Nominal reimbursement for volunteer work is not considered gainful employment.

(g) **Highly Compensated Employees** means Employees who are "highly compensated" as defined in Section 414(q) of the Code.

(h) **Non-Highly Compensated Participants** means Employees who are not Highly Compensated Employees.

(i) **Qualifying Individual** means a person for whom expenses can be submitted for reimbursement.

1) A Qualifying Individual is:

i) the Participant's "qualifying child" under Section 152 of the Code who is under age thirteen (13);

ii) the Participant's "qualifying child" under Section 152 of the Code (determined without regard to Sections 152(b)(1) and (b)(2) of the Code) who is mentally or physically unable to care for himself or herself;

iii) the Participant's "qualifying relative" under Section 152 of the Code (determined without regard to Sections 152(b)(1), (b)(2), and (d)(1)(B) of the Code) who: (1) is mentally or physically unable to care for himself or herself; and (2) has the same principal place of abode as the Participant for at least one-half of the year; or

iv) the Participant's Spouse who: (1) is mentally or physically unable to care for himself or herself; and (2) has the same principal place of abode as the Participant for at least one-half of the year

2) With the exception of two parents that file income taxes jointly, only one person is entitled to treat the child as a Qualifying Individual. Where multiple people are involved, there two special rules to determine which person is entitled to treat the child as a Qualifying Individual.

i) **Divorced or Separated Parents, or Parents Living Apart.** If a child's parents are divorced, legally separated, separated pursuant to a written agreement, or live apart at all times during the last six (6) months of the calendar year, a special rule applies if: (i) the child is under age 13 or is mentally or physically unable to care for himself or herself; (ii) the child receives more than 50% of his or her support from the parents (in aggregate); and (iii) the child resides with the parents (in aggregate) for more than 50% of the year. In such situations, the child is the Qualifying Individual of the custodial parent even if the custodial parent has released the right to claim the child as a dependent. The custodial parent is the parent identified in Section 152(e) of the Code (i.e., generally the parent with whom the child resides for the greater number of nights during the calendar year or, if the child resides with both parents for an equal number of nights, the parent with the higher adjusted gross income for the year).

ii) **Two or More Persons Claiming a Child as a Qualifying Individual.** If the special rule described above regarding divorce, etc. does not apply, the special tie-breaker rules of Section 152(c)(4) of the Code may apply. If an individual is a qualifying child (as defined in Section 152 of the Code) with respect to more than one person, then:

a. If both persons are the individual's parents and they file a joint federal income tax return, the child is the Qualifying Individual of both parents.

b. If both persons are the individual's parents and they file separate federal income tax returns, then the child is the Qualifying Individual of the parent with whom the child resided for the longest period of time during the calendar year (or, if child resides with both parents for the same amount of time during the year, the parent with the highest adjusted gross income for the year). However, if that parent (i.e., the custodial parent or the parent with the highest adjusted gross income) does not claim the child as a qualifying child (as defined in Section 152 of the Code) for any purpose (i.e., a dependent care expense reimbursement program, the earned income credit, the dependency deduction, the child tax credit, and the dependent care credit), then the child is the Qualifying Individual of the other parent (i.e., the non-custodial parent or the parent with the lowest adjusted gross income). This is the one person that is entitled to treat the child as a Qualifying Individual.

c. If one person is the individual's parent and the other is not, the child is the Qualifying Individual of the parent. However, if the parent does not claim the child as a qualifying child (as defined in Section 152 of the Code) for any purpose (i.e., a dependent care expense reimbursement program, the earned income credit, the dependency deduction, the child tax credit, and the dependent care credit), then the child is the Qualifying Individual of the other person (i.e., the non-parent). This is the one person that is entitled to treat the child as a Qualifying Individual.

d. If neither person is the individual's parent, the child is the Qualifying Individual of the person with the highest adjusted gross income for the year in question. However, if that person does not claim the child as a qualifying child (as defined in Section 152 of the Code) for any purpose (i.e., a dependent care expense reimbursement program, the Earned Income credit, the dependency deduction, the child tax credit, and the dependent care credit), then the child is the Qualifying Individual of the other person (i.e., the person with the lowest adjusted gross income). This is the one person that is entitled to treat the child as a Qualifying Individual.

(j) **Student** shall have the meaning provided in Section 21(e)(7) of the Code which means an individual who during each of five (5) calendar months during the taxable year is a full time student at an educational organization which normally maintains a regular facility and curriculum and normally has a regularly enrolled body of students in attendance at the place where its educational activities are regularly carried on as provided in Sections 21(e)(8) and 170(b)(1)(A)(ii) of the Code.

10.4 **Dependent Care Account**. The DC Account will be credited as of each date contributions are made pursuant to Article IV with a pro-rated portion of the Participant's Election for the Plan Year. A Participant's DC Account will be decreased from time to time in the amount of payments made to the Participant for eligible Dependent Care Expenses incurred during the Plan Year and Claims Grace Period.

10.5 **Claims Determination**. Claim submission, determination, and appeals shall be handled in accordance with Article VI.

10.6 **Incurred Expenses**. To be reimbursable, an eligible Dependent Care Expense must have been incurred after participation in this portion of the Plan began and during the Plan Year or Claims Grace Period for which reimbursement is claimed. An expense is "incurred" when the Participant is provided with the care which gives rise to the eligible Dependent Care Expense, not when the service is billed or paid. Reimbursement shall not be made for future or projected expenses.

10.7 **Claims Grace Period**. An eligible expense incurred Claims Grace Period shall be deemed to have been incurred for purposes of both the preceding Plan Year and the current Plan Year.

(a) **Processing of Claims**. Claims incurred during the Claims Grace Period, and submitted prior to the close of the Claims Run-Out Period, shall be first allocated to and reimbursed from the Participant's DC Account for the preceding Plan Year until such DC Account balance is exhausted. Thereafter, any such claims shall be allocated to and reimbursed from the Participant's DC Account for the current Plan Year. Claims incurred during the Claims Grace Period will be allocated based upon the date the claim is received. Once a claim is allocated, there shall be no changes, modifications, or adjustments to the allocation of the account. In accordance with this part (a), a claim incurred during the preceding Plan Year and submitted during the Claims Run-Out Period will be processed subsequent to a previously submitted claim incurred during the Claims Grace Period, even if the account from the preceding Plan Year is exhausted by reimbursement of the claim incurred during the Claims Grace Period.

(b) **Elections**. No adjustment to a Participant's election for the current Plan Year shall be made or allowed based upon the amount of claims reimbursed from the prior Plan Year's account in accordance with part (a) hereof.

10.8 **Reimbursement of Expense**. The Participant shall be reimbursed as specified in Article VI from the Participant's DC Account for eligible Dependent Care Expenses incurred during the applicable Plan Year and Claims Grace Period for which the Participant submits the documentation required under Article VI. In no case shall a payment be made which exceeds the balance in the Participant's DC Account at the time reimbursement is processed. Claims for reimbursement with respect to a

Plan Year must be submitted prior to the close of the Claims Run-Out Period for such Plan Year and Claims Grace Period.

If a claim for reimbursement exceeds the available balance in the Participant's DC Account, the excess part of the claim will be carried over and paid as the Participant's DC Account becomes adequate. Under no circumstances (a) will any balance remaining in a Participant's DC Account at the end of the Claims Grace Period be carried over to the next Plan Year, or (b) will an otherwise eligible Dependent Care Expense be carried over to the next Plan Year.

10.9 **Maximum Reimbursement**. The maximum reimbursement which a Participant may receive in a tax year under this portion of the Plan shall be the lesser of:

(a) the Participant's Earned Income for the tax year;

(b) the actual or deemed Earned Income of the Participant's Spouse for the tax year; or

(c) $5,000 (or in the case of a Participant who is married and filing a separate income tax return from his or her Spouse, $2,500).

This maximum includes the Employer Contribution, if any, DC Account forfeitures and the Participant's salary reduction. If a Participant is married and the Spouse of the Participant also participates in a dependent care program under Section 129 of the Code, the combined reimbursements may not exceed the limits described above for the tax year. It shall be the Participant's responsibility to monitor the combined reimbursements.

10.10 **Reimbursement Upon Termination of Participation**. If an individual ceases to be a Participant in this portion of the Plan during a Plan Year, no further contributions will be credited to the DC Account. A Participant's shall be able to obtain reimbursements for eligible expenses incurred both while he/she was a Participant and during the remainder of the Plan Year and associated Grace Period if a claim for such expense is submitted prior to the close of the Claims Run-out Period for the Plan Year in which participation terminates.

10.11 **Participant's Death**. In the event a Participant dies having incurred an eligible Dependent Care Expense which (a) would have been reimbursable out of the Participant's DC Account had the Participant not died, and (b) for which a person or the Participant's estate has paid for or assumed liability, reimbursement may be made to that person or the estate for that payment or assumption. The remainder of the Participant's DC Account shall be forfeited in accordance with Section 5.7.

10.12 **Nondiscrimination.** This portion of the Plan shall not discriminate in favor of Highly Compensated Employees or their Dependents with respect to eligibility, contributions or benefits. The average eligible Dependent Care Expenses paid to Non-Highly Compensated Employees shall be at least fifty-five (55%) of the average eligible Dependent Care Expenses paid to Highly Compensated Employees. If benefits are provided through salary reduction agreements, Employees with annual compensation less than $25,000 may be excluded. If the Plan Administrator determines that the Plan is or will be discriminatory, the Plan Administrator may take any action permitted by law to avoid such result in accordance with Section 6.15. If this portion of the Plan fails any applicable nondiscrimination requirements, Highly Compensated Employees shall have taxable income imputed to the extent required by law.

10.13 **DC Account Forfeiture**. Amounts attributed to a Participant's DC Account for any Plan Year shall be used only to reimburse the Participant for eligible Dependent Care Expenses incurred during such Plan Year and Claims Grace Period. Any balance remaining in a Participant's DC Account for a Plan Year shall be forfeited following the end of the Claim Run-Out Period and shall be forfeited in accordance with Section 5.7. The Plan Administrator may extend this period in the event the

Participant cannot obtain proper documentation until after the expiration of the period. Such forfeited amount shall not be distributed in cash, carried over to the next Plan Year or used by the Participant for any other purpose.

10.14 **Dependent Care Limitations.** Reimbursement or payment of eligible Dependent Care Expenses shall be made to the Participant only in the event and to the extent that such reimbursement or payment is: (1) not otherwise provided under any insurance policy, whether the premium on such policy is paid by the Employer or an individual, and (2) not provided for or reimbursable under any other plan or policy.

10.15 **Reporting and Disclosure**. Each Participant must be furnished with a written statement showing the amounts paid under this portion of the Plan by an Employer on behalf of the Participant for a calendar year. The statement must be furnished before January 31st of the following year. If the actual amount paid is not known by this deadline, the Employer may report a reasonable estimate of the amounts paid under this portion of the Plan.

ARTICLE XI.
MEDICAL EXPENSE REIMBURSEMENT PLAN

11.1 **Purpose**. The purpose of this Article is to provide Participants with the opportunity to be reimbursed for certain eligible Medical Expenses as an Available Benefit under the Plan. This Article is intended to qualify as a self-insured medical reimbursement plan under Section 105 of the Code so that payments received under this portion of the Plan are excludable from the gross income of the Participant under Section 105(b) of the Code.

11.2 **Separate Written Plan**. For purposes of Section 105 of the Code, this Article shall constitute a separate written plan providing for the reimbursement of certain Medical Expenses. To the extent necessary, other provisions of the Plan are incorporated by reference.

11.3 **Definitions**.

(a) **Claims Run-Out Period** means the period beginning on the first day following the close of the Claims Grace Period and ending sixty (60) days later.

(b) **Dependent** means Tax Dependent.

(c) **Highly Compensated Individual** means an individual who is highly compensated as defined in Section 105(h)(5) of the Code.

(d) **Medical Expense** means an expense incurred during the applicable Plan Year by a Participant, Spouse, or Dependent for medical care as defined in Sections 213(d) and 106(f) of the Code, excluding premiums for health coverage and long-term care coverage. Medical care generally refers to the diagnosis, cure, treatment, or prevention of disease or for the purpose of affecting any structure or function of the body. Also included, are reasonable transportation expenses for and essential to medical care. "Medical Expense" includes over-the-counter drugs and medicines that constitute medical care under Code Section 213(d) and menstrual care products as allowed by Section 106(f) of the Code, and personal protective equipment (PPE) (such as masks, hand sanitizer and sanitizing wipes) for the primary purpose of preventing the spread of COVID-19.

(e) **Medical Expense Account ("ME Account")** means the record keeping account established by the Plan Administrator for each Plan Year for each Participant from whom an Election to create such an account is received.

11.4 **Medical Expense Account**. The ME Account will be credited with the amount elected by the Participant and the amount of the carryover, if any, at the beginning of the Plan Year. A Participant's ME Account will be decreased from time to time in the amount of payments made to the Participant for eligible Medical Expenses incurred during the Plan Year and the Claims Grace Period.

11.5 **Claims Determination**. Claim submission, determination, and appeals shall be handled in accordance with Article VI.

11.6 **Incurred Expenses**. To be reimbursable, an eligible Medical Expense must have been incurred after participation in this portion of the Plan began and during the Plan Year for which reimbursement is claimed. An expense is "incurred" when the Participant is provided with the care which gives rise to the eligible Medical Expense, not when the service is billed or paid. Reimbursement shall not be made for future projected expenses.

11.7 **Claims Grace Period**. An eligible expense incurred Claims Grace Period shall be deemed to have been incurred for purposes of both the preceding Plan Year and the current Plan Year.

(a) **Processing of Claims**. Except as otherwise provided in Section 6.7(b), claims incurred during the Claims Grace Period, and submitted prior to the close of the Claims Run-Out Period, shall be first allocated to and reimbursed from the Participant's ME Account for the preceding Plan Year until such ME Account balance is exhausted. Thereafter, any such claims shall be allocated to and reimbursed from the Participant's ME Account for the current Plan Year. Claims incurred during the Claims Grace Period will be allocated based upon the date the claim is received. Once a claim is allocated, there shall be no changes, modifications, or adjustments to the allocation of the account. In accordance with this part (a), a claim incurred during the preceding Plan Year and submitted during the Claims Run-Out Period will be processed subsequent to a previously submitted claim incurred during the Claims Grace Period, even if the account from the preceding Plan Year is exhausted by reimbursement of the claim incurred during the Claims Grace Period.

(b) **Elections**. No adjustment to a Participant's election for the current Plan Year shall be made or allowed based upon the amount of claims reimbursed from the prior Plan Year's account in accordance with part (a) hereof.

11.8 **Reimbursement of Expense**. The Participant shall be reimbursed as specified in Article VI from the Participant's ME Account for eligible Medical Expenses incurred during the applicable Plan Year and the Claims Grace Period for which the Participant submits the documentation required under Article VI. An amount up to the sum of the Participant's Election, reduced as of any particular time for prior reimbursements for the same Plan Year and the Claims Grace Period, shall be available for reimbursement at all times during the Plan Year and the Claims Grace Period. Claims for reimbursement within a Plan Year and Claims Grace Period must be submitted prior to the close of the Claims Run-Out Period for such Plan Year and the Claims Grace Period.

In no case shall a payment be made which exceeds the balance in the Participant's ME Account at the time reimbursement is processed. If a claim for reimbursement exceeds the balance in the Participant's ME Account, the excess part of the claim will be denied. Under no circumstances (a) will any balance remaining in a Participant's ME Account at the end of the Claims Grace Period be carried over to the next Plan Year, or (b) will an otherwise eligible Medical Expense be carried over to the next Plan Year.

NOTE: In accordance with IRS Notice 2002-45, a Medical Expense that is also reimbursable under the Employer's health reimbursement arrangement ("HRA") must typically be reimbursed first from the HRA plan. However, if the HRA provides that it does not reimburse such expenses until the Participant's ME Account is exhausted (i.e., that it is secondary to the Medical Expense Reimbursement Plan), then an eligible Medical Expense may be reimbursed from the Participant's ME Account prior to exhaustion of the Participant's HRA account. In either case, once the Participant's account balance under the primary plan has been exhausted, then the eligible Medical Expense, or any portion of the eligible Medical Expense that has not been reimbursed by the primary plan, may be reimbursed by the other plan.

11.9 **Maximum Reimbursement.** The maximum reimbursement a Participant may receive for a Plan Year under this portion of the Plan shall be the indexed maximum on salary reduction contributions to a health flexible spending account that applies under Code Section 125(i). The maximum reimbursement amount applies to the Participant, Spouse, and Dependent children on an aggregate basis, not an individual basis.

11.10 **Reimbursement Upon Termination of Participation**. If an individual ceases to be a Participant in this portion of the Plan, coverage shall cease (which means that reimbursements shall cease) unless benefits under the Plan are continued as provided in Section 11.15. A Participant's shall be able to obtain reimbursements for eligible expenses incurred while he/she was a Participant if a claim for such expense is submitted prior to the close of the Claims Run-out Period for the Plan Year in which participation terminates.

11.11 **Participant's Death**. In the event a Participant dies having incurred an eligible Medical Expense (a) which would have been reimbursable out of the Participant's ME Account had the Participant not died, and (b) for which a person or the Participant's estate has paid for or assumed liability for the expense, reimbursement may be made to that person or the estate for that payment or assumption. The remainder of the Participant's ME Account shall be forfeited in accordance with Section 5.7.

11.12 **Nondiscrimination**. This portion of the Plan shall not discriminate in favor of Highly Compensated Individuals as to eligibility to participate or benefits. If the Plan Administrator determines that this portion of the Plan is or may be discriminatory, the Plan Administrator may take action permitted by law to avoid such result as provided in Section 6.15. If the Plan fails any applicable nondiscrimination requirements, Highly Compensated Individuals shall have taxable income imputed to the extent required by law.

11.13 **ME Account Forfeiture.** Except as otherwise provided herein, (1) amounts attributed to a Participant's ME Account for any Plan Year shall be used only to reimburse the Participant for eligible Medical Expenses incurred during such Plan Year and the Claims Grace Period, and (2) any balance remaining in a Participant's ME Account for a Plan Year shall be forfeited following the end of Claims Run-Out Period in accordance with Section 5.7. The Plan Administrator may extend this period in the event the Participant cannot obtain proper documentation until after the expiration of the period. Such forfeited amount shall not be distributed in cash, carried over to the next Plan Year or used by the Participant for any other purpose.

11.14 **Medical Child Support Orders**. Notwithstanding any provision of this Plan to the contrary, this Plan shall recognize child support orders regarding coverage under the Medical Expense Reimbursement Plan to the extent required by applicable law.

11.15 **Continuation of Coverage**. Continued coverage shall be provided under the Medical Expense Reimbursement Plan as required under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), as amended. The Plan Administrator may, within the parameters of the law, establish uniform policies by which to provide such continuation coverage required by COBRA, which shall be incorporated herein by reference.

11.16 **HIPAA**. The Medical Expense Reimbursement Plan shall comply with the Privacy Rules and Security Rules under HIPAA (if applicable) as further provided in Article XVII.

11.17 **Further Limitations on Benefits**.

(a) This Article does not cover expenses incurred for any loss caused by or resulting from injury or disease for which benefits are payable under any worker's compensation law or other employer, union, association or governmental sponsored group insurance plan.

(b) This Article does not cover expenses incurred for any loss caused by or resulting from injury or disease for which benefits are received by the Participant, the Participant's Spouse or the Participant's Dependent under any health and accident insurance policy or program, whether or not premiums are paid by the Employer or the Participant, the Participant's Spouse or the Participant's Dependent child.

(c) Amounts reimbursed under a dependent care assistance program described in Section 129 of the Code shall not be reimbursed under this Plan.

(d) A Participant in the Plan may not participate under this Article and contribute to a health savings account ("HSA") within the meaning of Section 223 of the Code.

11.18 **Patient Protection and Affordable Care Act.** The Medical Expense Reimbursement Plan is intended to be an excepted benefit under HIPAA because:

(a) all Participants of this Available Benefit are eligible for Group Medical Benefits, and

(b) the maximum reimbursement available does not exceed the greater of (1) two times the Participant's salary reduction election or (2) the Participant's salary reduction election plus $500.

Accordingly, certain mandates of the Patient Protection and Affordable Care Act, as amended, including the preventative care mandate, do not apply to the Medical Expense Reimbursement Plan.

ARTICLE XII.
GROUP DENTAL BENEFITS

12.1 **Purpose**. The purpose of this Article is to provide for the pre-tax payment opportunity for Group Dental Benefits under this Plan as an Available Benefit. The Employer provides Group Dental Benefits through one or more "plans" within the meaning of Sections 105 and 106 of the Code.

12.2 **Separate Written Plan**. For purposes of Sections 105 and 106 of the Code, this Article shall constitute a separate written plan providing for the reimbursement or direct payment of Insurance Premium expenses. To the extent necessary, other provisions of the Plan are incorporated by reference.

12.3 **Definitions.**

(a) **Dependent** means an individual (e.g., Spouse, child, domestic partner, etc.) who qualifies as a "dependent" under the terms and conditions of the applicable plan document governing the Group Dental Benefits.

(b) **DMO** means a dental maintenance organization authorized to do business in the state in which an agreement has been entered for the purpose of providing benefits under this portion of the Plan.

(c) **Group Dental Benefits** means the dental coverage made available by the Employer to which the Insurance Premiums relate. It does not include individual Insurance Contracts.

(d) **Highly Compensated Individual** means an individual who is highly compensated as defined in Section 105(h)(5) of the Code.

(e) **Insurance Contract** means (1) any insurance contract secured from an insurance company or DMO authorized to do business in the state in which such contract is issued, which has been obtained for the purpose of providing benefits under this portion of the Plan; or (2) a self-insured plan administered by a third party.

(f) **Insurance Premiums** means the amount that an Employee must pay on a periodic basis in return for coverage under the Insurance Contract, including continuation coverage under the Insurance Contract.

12.4 **Terms, Conditions and Limitations**. The Employer shall secure the necessary Insurance Contracts. Coverage shall begin, benefits shall be provided, and coverage shall terminate in accordance with the applicable Insurance Contracts. Such Insurance Contracts are expressly incorporated into and made part of this Plan.

12.5 **Payments**. The Plan Administrator shall make Insurance Premium payments for the Group Dental Benefits on behalf of the Participant in an amount necessary to provide the benefit applicable to the Participant under this portion of the Plan for the applicable Plan Year. Such payments shall be made from Employer Contributions, if any, provided by the Employer under the Plan and, if necessary, contributions made in accordance with the salary reduction arrangement and other arrangements applicable to the Participant under the terms of the Plan. The appropriate portions shall depend on the coverage elected by the Participant. The Plan Administrator shall also make such payments on behalf of the Participant's Dependents who are enrolled in the Group Dental Benefits. To the extent a Dependent is provided coverage under the Group Dental Benefits and that Dependent is not the Participant's Spouse or Tax Dependent, the tax consequence of such coverage shall be addressed as described in Section 4.2.

12.6 **Nondiscrimination**. To the extent this portion of the Plan is subject to Section 105(h) of the Code, it shall not discriminate in favor of Highly Compensated Individuals with respect to eligibility to participate or benefits. If the Plan Administrator determines that this portion of the Plan is or may be discriminatory, the Plan Administrator may take action permitted by law to avoid such a result as described in Section 6.15. If this portion of the Plan fails any applicable nondiscrimination requirements, Highly Compensated Individuals shall have taxable income imputed to the extent required by law.

12.7 **Medical Child Support Orders**. Notwithstanding any provision of this Plan to the contrary, this Plan shall recognize child support orders regarding coverage under the Group Dental Benefits to the extent required by applicable law.

12.8 **Continuation of Coverage**. Continued coverage shall be provided under the Group Dental Benefits as required under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), as amended. The Plan Administrator may, within the parameters of the law, establish uniform policies by which to provide such continuation coverage required by COBRA, which shall be incorporated herein by reference. There shall also be compliance with state laws concerning continuation of coverage to the extent not preempted by federal law.

12.9 **HIPAA.** The Group Dental Benefits shall comply with the Privacy Rules and Security Rules under HIPAA (if applicable) as further provided in the Insurance Contract.

ARTICLE XIII.
GROUP TERM LIFE AND ACCIDENTAL DEATH & DISMEMBERMENT ("AD&D") BENEFITS

13.1 **Purpose**. The purpose of this Article is to provide for the pre-tax payment opportunity for Group Term Life and Accidental Death & Dismemberment ("AD&D") Benefits under this Plan as an Available Benefit. The Employer provides Group Term Life and AD&D Benefits through one or more "plans" within the meaning of Sections 79, 105, and 106 of the Code.

> **Note**: This Article does not permit pre-tax payment of Insurance Premiums for coverage other than for a Participant (e.g., no spousal or dependent coverage).

13.2 **Separate Written Plan**. For purposes of Sections 79, 105 and 106 of the Code, this Article shall constitute a separate written plan providing for the reimbursement or direct payment of Insurance Premium expenses. To the extent necessary, other provisions of the Plan are incorporated by reference.

13.3 **Definitions**.

(a) **Group Term Life and AD&D Benefits** means the group term life and accidental death and dismemberment insurance coverage made available by the Employer to which the Insurance Premiums relate. It does not include individual Insurance Contracts.

(b) **Insurance Contract** means any insurance contract secured from an insurance company authorized to do business in the state in which such contract is issued, which has been obtained for the purpose of providing benefits under this portion of the Plan.

(c) **Insurance Premiums** means the amount that an Employee must pay on a periodic basis in return for group coverage under the Insurance Contract(s).

13.4 **Terms, Conditions and Limitations**. The Employer shall secure the necessary Insurance Contracts Coverage shall begin, benefits shall be provided, and coverage shall terminate in accordance with the applicable Insurance Contracts. Such Insurance Contracts or agreements are expressly incorporated into and made part of this Plan.

13.5 **Payments**. The Plan Administrator shall make Insurance Premium payments for the Group Term Life and AD&D Benefits on behalf of the Participant in an amount necessary to provide the benefit applicable to the Participant under this portion of the Plan for the applicable Plan Year. Such payments shall be made from Employer Contributions, if any, provided by the Employer under the Plan and, if necessary, contributions made in accordance with the salary reduction arrangement and other arrangements applicable to the Participant under the terms of the Plan. The appropriate portions shall depend on the coverage elected by the Participant.

13.6 **Limitation on Group Term Life Benefits**. The cost of group term life coverage on the Participant's life paid by the Employer shall not be included in the Participant's gross income to the extent the face amount of the Insurance Contract(s) does not exceed $50,000. If the face amount of the Insurance Contract(s) paid by the Employer exceeds $50,000, the cost of the coverage in excess of $50,000 shall be imputed to the Participant as income in accordance with Section 79 of the Code and the Cafeteria Plan Regulations. For purposes of this limitation, coverage paid by the Participant on a pre-tax basis is considered "paid by the Employer." Under no circumstances shall the coverage on the life of persons covered through the Participant be paid through this Plan.

13.7 **Tax Consequences of AD&D Benefits**. It is intended that the Insurance Premiums paid by the Employer (including pre-tax payments paid by the Participant through this portion of the Plan) for a Participant's accidental death and dismemberment coverage shall be excluded in the Participant's gross income under Section 106 of the Code. Any benefits received as a result of the Insurance Contract under this portion of the Plan shall be included in the recipient's gross income to the extent required under the applicable provision(s) of the Code.

13.8 **Continuation/Conversion of Coverage**. There shall be compliance with applicable state law regarding continuation of coverage and conversion of coverage to the extent such state laws are not preempted by federal law. In addition, any continuation and conversion rights provided under the terms of the Insurance Contract(s) through which benefits are provided shall be available to the extent they are not prohibited or preempted by federal law.

ARTICLE XV.
ADOPTION EXPENSE REIMBURSEMENT PLAN

15.1 **Separate Written Plan**. For purposes of Section 137 of the Code, this Article shall constitute a separate written plan, the Adoption Expense Reimbursement Plan ("AE Plan"), providing reimbursement of Adoption Expenses. To the extent necessary, other provisions of the Plan are incorporated by reference.

15.2 **Purpose**. The purpose of this AE Plan is to provide Participants with the ability to be reimbursed for eligible Adoption Expenses using salary reduction contributions. The Plan is intended to qualify as an adoption assistance program under Section 137 of the Code so that payments received under the Plan may be excludable from the gross income of the Participant in accordance with Section 137(a) of the Code. Notwithstanding the foregoing, benefits provided under this AE Plan are generally subject to FICA. Furthermore, the Employer makes no guarantee regarding whether and when benefits provided under this AE Plan will be excluded from a Participant's income.

15.3 **Definitions**.

(a) **Adoption Expense Account ("AE Account")** means the record keeping account established by the Plan Administrator for each Plan Year for each Participant from whom an Election to create such an account is received.

(b) **Adoption Expense** means a qualified adoption expense under Section 137 of the Code incurred during the applicable Plan Year by a Participant including adoption fees, court costs, attorney fees, and other expenses that: (i) are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child by the Participant; (ii) are not incurred in violation of state or federal law or in carrying out any surrogate parenting arrangement; and (iii) are not expenses in connection with the adoption of a child who is the child of the Participant's Spouse.

(c) **Claims Run-Out Period** means the period beginning on the first day following the close of the Plan Year and ending sixty (60) days later.

(d) **Eligible Child** means any individual who has not attained age 18 or who is physically or mentally incapable of caring for himself or herself.

15.4 **Adoption Expense Account**. The AE Account will be credited as of each date Compensation is paid to the Participant with an amount equal to the allocation, if any, which the Participant has elected. A Participant's AE Account will be decreased from time to time in the amount of payments made to the Participant for eligible Adoption Expenses incurred during the Plan Year and Claims Grace Period.

15.5 **Claims for Reimbursement**. Claim submission, determination, and appeals shall be handled in accordance with Article VI of the Plan.

15.6 **Incurred Expenses**. To be reimbursable, an eligible Adoption Expense must have been incurred after participation in this portion of the Plan began and during the Plan Year or Claims Grace period for which reimbursement is claimed. An expense is "incurred" when the Participant is provided with the service which gives rise to the eligible Adoption Expense, not when the service is billed or paid. Reimbursement shall not be made for future projected expenses.

15.7 **Claims Grace Period**. An eligible expense incurred Claims Grace Period shall be deemed to have been incurred for purposes of both the preceding Plan Year and the current Plan Year.

(a) **Processing of Claims**. Claims incurred during the Claims Grace Period, and submitted prior to the close of the Claims Run-Out Period, shall be first allocated to and reimbursed from the Participant's AE Account for the preceding Plan Year until such AE Account balance is exhausted. Thereafter, any such claims shall be allocated to and reimbursed from the Participant's AE Account for the current Plan Year. Claims incurred during the Claims Grace Period will be allocated based upon the date the claim is received. Once a claim is allocated, there shall be no changes, modifications, or adjustments to the allocation of the account. In accordance with this part (a), a claim incurred during the preceding Plan Year and submitted during the Claims Run-Out Period will be processed subsequent to a previously submitted claim incurred during the Claims Grace Period, even if the account from the preceding Plan Year is exhausted by reimbursement of the claim incurred during the Claims Grace Period.

(b) **Elections**. No adjustment to a Participant's election for the current Plan Year shall be made or allowed based upon the amount of claims reimbursed from the prior Plan Year's account in accordance with part (a) hereof.

15.8 **Reimbursement of Expense**. The Participant shall be reimbursed as specified in Article VI from the Participant's AE Account for eligible Adoption Expenses incurred during the applicable Plan Year or Claims Grace Period for which the Participant submits the documentation required under Article VI. In no case shall a payment be made which exceeds the balance in the Participant's AE Account at the time reimbursement is processed. Claims for reimbursement with respect to a Plan Year must be submitted by the close of Claims Run-out Period. If a claim for reimbursement exceeds the available balance in the Participant's AE Account, the excess part of the claim will be carried over and paid as the Participant's AE Account becomes adequate. Under no circumstances (a) will any balance remaining in a Participant's AE Account at the end of the Claims Grace Period be carried over to the next Plan Year, or (b) will an otherwise eligible Adoption Expense be carried over to the next Plan Year.

15.9 **Maximum Reimbursement**. The maximum reimbursement that a Participant may receive under this portion of the Plan for Adoption Expenses incurred in connection with the adoption of any one child shall be the amount provided in Code Section 137. The maximum is an aggregate rather than annual amount, even if the expenses are incurred over a period of years. The maximum reimbursement must be reduced for certain highly-compensated employees in accordance with Section 137(b) of the Code.

15.10 **Changes in Election**. Notwithstanding any provision in the Plan, a Participant may change his or her Election regarding this Available Benefit during a Plan Year in accordance with Section 1.125-4 of the Treasury Regulations.

15.11 **Reimbursement Upon Termination of Participation**. If an individual ceases to be a Participant in this portion of the Plan during a Plan Year, no further allocations will be credited to the AE Account. A Participant's shall be able to obtain reimbursements for eligible expenses incurred while he/she was a Participant if a claim for such expense is submitted within sixty (60) days following the date on which participation terminates.

15.12 **Participant's Death**. In the event a Participant dies having incurred an eligible Adoption Expense which would have been reimbursable out of the Participant's AE Account had the Participant not died and a person or the Participant's estate has paid for or assumed liability for the expense, reimbursement may be made to that person or the estate for that payment or assumption. The remainder of the Participant's AE Account shall be forfeited in accordance with the terms of the Plan.

15.13 **AE Account Forfeiture**. Amounts attributed to a Participant's AE Account for any Plan Year shall be used only to reimburse the Participant for eligible Adoption Expenses incurred during such Plan Year and Claims Grace Period. Any balance remaining in a Participant's AE Account for a Plan Year shall be forfeited following the Claims Run-out Period and shall be forfeited in accordance with Section 5.7. The Plan Administrator may extend this period in the event the Participant cannot obtain proper documentation until after the expiration of the period. Such forfeited amount shall not be distributed in cash, carried over to the next Plan Year or used by the Participant for any other purpose.

15.14 **Adoption Assistance Limitations**. Reimbursement or payment of eligible Adoption Expenses shall be made by the Employer only in the event and to the extent that the Participant has not taken an adoption tax credit under Section 23 of the Code for the same expenses.

15.15 **Nondiscrimination**. Notwithstanding anything herein to the contrary, the AE Plan shall comply with the nondiscrimination requirements applicable to the AE Plan under Code Section 137.

ARTICLE XVI.
CASH PAYMENT

16.1 **Purpose**. The purpose of this Article is to describe the Cash Payment available under this Plan as an Available Benefit. All or a portion of the Employer Contribution that is not allocated for the purchase of other Available Benefits may be available to the Participant for a Cash Payment.

16.2 **Terms, Conditions and Limitations**. A Participant is entitled, and in some cases required, to allocate the Employer Contribution to pay for Available Benefits. To the extent a Participant does not allocate all of the Employer Contributions to other Available Benefits available under this Plan, including an Available Benefits for which the Employer Contribution must be used, a Participant shall receive a Cash Payment in accordance with applicable collective bargaining agreements, employment contracts, letters of assignment, and Board policies.

16.3 **Payment**. Cash Payments shall be made at least monthly and within the month that the Employer Contribution would otherwise have been allocated for Available Benefits. Cash Payments shall be made only to Participants. If a Participant ceases to meet the eligibility requirements, then Cash Payments cease.

16.4 **Tax Consequences**. Any Cash Payment received through the Plan is taxable income to the Participant.

ARTICLE XVII.
HIPAA PROVISIONS

The Privacy Rules and Security Rules under HIPAA apply to Medical Expense Reimbursement Plan. Such Available Benefit is referred to in this Article XVII as the "Plan." For the Group Medical Benefits and Group Dental Benefits, HIPAA is addressed in the Available Benefits documentation including, but not limited to, the group insurance policies.

17.1 **Use and Disclosure of PHI**. The Plan will use PHI to the extent allowed by, and in accordance with the uses and disclosures permitted by, HIPAA. Specifically, the Plan will use and disclose PHI for purposes related to health care treatment, payment for health care, and health care operations. The Plan will also use and disclose PHI as required by law and as permitted by authorization of the subject of PHI. If the Plan discloses PHI to the Employer in accordance with this Article XVII, the Employer may use and further disclosure PHI for the same purposes and in the same situations as the Plan may use and disclose PHI, provided that such use or disclosure is for Plan administration functions performed by the Employer for the Plan or is required by law or permitted by authorization. All uses and disclosures of PHI, whether by the Plan or by Employer, shall be limited to the minimum PHI necessary to accomplish the intended purpose of the use or disclosure in accordance with HIPAA. Notwithstanding the foregoing, neither the Plan nor the Employer shall use PHI that is genetic information in a manner that is prohibited by the Genetic Information Nondiscrimination Act of 2008.

(a) **Payment** includes activities undertaken by the Plan to obtain premiums or determine or fulfill its responsibility for coverage and provision of Plan benefits that relate to an individual to whom health care is provided. These activities include, but are not limited to, the following:

(1) determination of eligibility, coverage and cost sharing amounts (for example, cost of a benefit, plan maximums and co-payments as determined for an individual's claim);

(2) coordination of benefits;

(3) adjudication of health benefits claims (including appeals and other payment disputes);

(4) subrogation of health benefit claims;

(5) establishing employee contributions;

(6) risk adjusting amounts due based on enrollee health status and demographic characteristics;

(7) billing, collection activities, and related health care data processing;

(8) claims management and related health care data processing, including auditing payments, investigating and resolving payment disputes and responding to participant inquiries about payments;

(9) obtaining payment under a contract for reinsurance (including stop-loss and excess of loss insurance);

(10) medical necessity reviews or reviews of appropriateness of care or justification of charges;

(11) utilization review, including pre-certification, preauthorization, concurrent review and retrospective review;

(12) disclosure to consumer reporting agencies related to the collection of premiums or reimbursement (the following PHI may be disclosed for payment purposes: name and address, date of birth, Social Security number, payment history, account number and name and address of provider and/or health Plan); and

(13) reimbursement to the Plan.

(b) **Health care operations** include, but are not limited to, the following activities:

(1) quality assessment;

(2) population-based activities relating to improving health or reducing health care costs, protocol development, case management and care coordination, disease management, contacting health care providers and patients with information about treatment alternatives and related functions;

(3) rating provider and Plan performance, including accreditation, certification, licensing or credentialing activities;

(4) underwriting, premium rating and other activities relating to the creation, renewal or replacement of a contract of health insurance or health benefits, and ceding, securing or placing a contract for reinsurance of risk relating to health care claims (including stop-loss insurance and excess of loss insurance);

(5) conducting or arranging for medical review, legal services and auditing function, including fraud and abuse detection and compliance programs;

(6) business planning and development, such as conducting cost-management and planning-related analyses related to managing and operating the Plan, including formulary development and administration, development or improvement of payment methods or coverage policies;

(7) business management and general administration activities of the Plan, including, but not limited to:

(i) management activities relating to the implementation of and compliance with HIPAA's administrative simplification requirements;

(ii) customer service, including data analyses for policyholders.

(8) resolution of internal grievances; and

(9) due diligence in connection with the sale or transfer of assets to a potential successor in interest, if the potential successor in interest is a covered entity under HIPAA or following completion of the sale or transfer, will become a covered entity.

17.2 **Employer's Obligations under the Privacy Rules**. Under the Privacy Rules, the Plan may not disclose PHI to the Employer unless the Employer certifies that the Plan document has been amended to provide that the Plan will make such disclosures only upon receipt of a certification from the Employer that the Plan has been amended to include certain conditions to the Employer's receipt of PHI and that Employer agrees to those conditions. By adopting this Plan document, the

Employer certifies that the Plan has been amended as required by the Privacy Rules and that it agrees to the following conditions, thereby allowing the Plan to disclose PHI to the Employer. The Employer agrees to:

(a) not use or further disclose PHI other than as permitted or required by the Plan document or as required by law;

(b) ensure that any agents, including a subcontractor, to whom the Plan provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such PHI;

(c) not use or disclose PHI for employment related actions and decisions unless authorized by an individual;

(d) not use or disclose PHI in connection with any other benefit or employee benefit plan of the Employer unless authorized by an individual;

(e) report to the Plan any PHI used or disclosure of which it becomes aware that is inconsistent with the uses or disclosures permitted hereunder and/or may constitute a "breach" as that term is defined in HIPAA;

(f) make PHI available for access by the individual who is the subject of the PHI in accordance with HIPAA;

(g) make PHI available for amendment and incorporate any amendments to PHI in accordance with HIPAA;

(h) make available the information required to provide an accounting of disclosures in accordance with HIPAA;

(i) make internal practices, books and records relating to the use and disclosure of PHI received from Plan available to the HHS Secretary for the purposes of determining the Plan's compliance with HIPAA; and

(j) if feasible, return or destroy all PHI received for the Plan that the Employer still maintains in any form, and retain no copies of such PHI when no longer needed for the purpose for which disclosure was made (or if return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction infeasible).

17.3 **Employer's Obligations under Security Rules**. If the Employer creates, receives, maintains, or transmits ePHI (other than enrollment and disenrollment information and Summary Health Information, which are not subject to these restrictions), the Employer will:

(a) implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of ePHI;

(b) ensure that any agents, including subcontractors, who create, receive, maintain, or transmit ePHI on behalf of the Plan implement reasonable and appropriate security measures to protect the ePHI;

(c) report to the Plan any Security Incident of which it becomes aware; and

(d) implement reasonable and appropriate security measures to ensure that only those persons identified below have access to ePHI and that such access is limited to the purposes identified below.

17.4 **Adequate separation between the Plan and the Employer must be maintained**. In accordance with HIPAA, only the following employees or classes of employees may be given access to PHI:

(a) the person employed in the position that is given primary responsibility for performing the Employer's duties as the Plan Administrator of the Available Benefits; and

(b) staff designated by the person described in (a) above.

17.5 **Limitation of PHI Access and Disclosure**. The person(s) described above may only have access to and use and disclose PHI for Plan administration functions that the Employer performs for the Plan.

17.6 **Noncompliance Issues**. If the person(s) described above does not comply with this Plan document, the Employer shall provide a mechanism for resolving issues of noncompliance including, but not limited to, disciplinary sanctions.

IN WITNESS WHEREOF, the Employer has executed this Plan as of the effective date set forth above.

Dated: ___________________________

MINNETONKA SCHOOL DISTRICT #276

By:_____________________________________

Its: _____________________________________

AMENDMENT TO
MINNETONKA FLEX-CHOICE PLAN

BY THIS AGREEMENT, Minnetonka School District #276 ("Plan Sponsor") hereby amends the above-referenced plan (herein referred to as the "Plan").

1. **AUTHORITY AND SCOPE.** This amendment is being made pursuant to the Plan Sponsor's general authority to amend the Plan.

2. **EFFECTIVE DATE.** The provisions of this amendment to the Plan shall be effective as of the dates and/or during the time periods described in the following sections.

3. **DEFINED TERMS**. Capitalized words shall be defined as provided in the Plan document, and as noted herein.

a. "**ARPA**" means the American Rescue Plan Act of 2021.

b. "**Outbreak Period**" shall mean the period of time beginning on March 1, 2020, and ending either sixty (60) days after the end of the COVID-19 National Emergency or on such other date announced by the DOL and IRS in future guidance.

4. **APPEAL DEADLINE.** Effective March 1, 2020, the Plan's appeal procedures are amended to provide that the timeframe for submitting an appeal of an adverse benefit determination shall be suspended during the Outbreak Period. As a result, any portion of such timeframe that overlaps with the Outbreak Period shall remain available following the expiration of the Outbreak Period.

5. **CLAIM SUBMISSION DEADLINE**. Effective March 1, 2020, the Medical Expense Reimbursement Plan and the Dependent Care Expense Reimbursement Plan are amended to provide that the Claims Run-Out Period shall be suspended during the Outbreak Period. As a result, any portion of a Claims Run-Out Period that overlaps with the Outbreak Period shall remain available following the expiration of the Outbreak Period.

6. **INCREASED MAXIMUM ANNUAL ELECTION UNDER DEPENDENT CARE EXPENSE REIMBURSEMENT PLAN**. The annual maximum of non-taxable benefits for the 2021 taxable year under the Plan is temporarily increased to $10,500 (for married Participants filing jointly with the spouse and for single head of households), and $5,250 (for a Participant that is a married individual filing separately from the spouse). The Effective Date of this portion of the amendment shall be the first day of the taxable year that begins in 2021. For calendar Plan Years, the amendment is retroactively effective to the first day of the 2021 Plan Year. For non-calendar Plan Years, the effective date of the amendment is the first day of the Plan Year beginning in 2021. Regardless of the Plan Year, the increased maximum ends as of the last day of the 2012 taxable year.

7. **CORRESPONDING ELECTION CHANGES - INCREASED MAXIMUM ANNUAL ELECTION UNDER DEPENDENT CARE EXPENSE REIMBURSEMENT PLAN.** The Plan is amended to allow a change to an Election under the Plan with respect to the Dependent Care Expense Reimbursement Plan for the 2021 Plan Year to reflect the increase in the non-taxable dependent care maximum available under ARPA. ***The Election change must be made in accordance with the requirements under the Plan for Election changes, including but not limited to submitting an Election change form.*** The ability to make this change in Election applies only with respect to the temporary increase in the 2021 annual maximum described above. The Effective Date of this portion of the amendment shall be the date the amendment is adopted. For calendar plan years, the amount of the increased maximum shall be applicable to eligible expenses for the 2021 Plan Year. For non-calendar Plan Years, the amount of the increased maximum shall be applicable to eligible expenses for the portion of the 2021 Plan Year that occurs within 2021 taxable year.

8. SUPERSEDING EFFECT. The provisions contained herein shall apply notwithstanding any language in the Plan to the contrary.

IN WITNESS WHEREOF, this Amendment has been executed this ________ day of ______________, 2021.

MINNETONKA SCHOOL DISTRCT #276

By ___________________________________

CONSENT

School Board
Minnetonka I.S.D #276
5621 County Road 101
Minnetonka, Minnesota

Board Agenda Item XV. h

Title: FY2021 Transportation Reimbursement To Qualified Non-Public Schools **Date: June 3, 2021**

EXECUTIVE SUMMARY:

Students who attend non-public schools who are not serviced by district transportation are, according to Minnesota state law, due reimbursement for transportation costs equivalent to those afforded public school students. Parents of qualified students may apply for reimbursement through their non-public school office. The non-public school may, in turn, apply for reimbursement from the public school district in which the student(s) reside. The rate of reimbursement is the equivalent of the per pupil amount that the District receives for transportation from the Minnesota Department of Education.

For FY2021, a total of 286 families with one or more students attending non-public school have applied for reimbursement totaling $56,342.00 at a rate of $197 per student.

ATTACHMENTS:

List of qualified non-public schools for FY2021 reimbursement

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RECOMMENDATION/FUTURE DIRECTION:

It is recommended that the School Board approve the FY2021 non-public school transportation reimbursement.

RECOMMENDED MOTION

BE IT RESOLVED, that the School Board of Minnetonka Independent School District 276 does hereby approve FY2021 non-public school transportation reimbursements totaling $56,342.00.

Submitted by: Paul Bourgeois
Paul Bourgeois, Executive Director of Finance & Operations

Concurrence: Dennis L. Peterson
Dennis Peterson, Superintendent

2020-21 Non Public Reimbursement

Qualified Non-Public School	Average Cost Per Student/Family	Number of Students/Family	Total Reimbursement
Academy of Whole Learning	$ 197.00	4	$ 788.00
Benilde-St. Margaret	$ 197.00	43	$ 8,471.00
Blake Schools	$ 197.00	41	$ 8,077.00
Breck School	$ 197.00	17	$ 3,349.00
Avail Academy	$ 197.00	3	$ 591.00
Chapel Hill Academy	$ 197.00	33	$ 6,501.00
Chesterton Academy	$ 197.00	5	$ 985.00
Fourth Baptist Christian School	$ 197.00	3	$ 591.00
Good Shepard Catholic School	$ 197.00	1	$ 197.00
Groves Academy	$ 197.00	17	$ 3,349.00
Heritage Christian Academy	$ 197.00	2	$ 394.00
Holy Family Academy	$ 197.00	6	$ 1,182.00
Holy Family High School	$ 197.00	35	$ 6,895.00
Hope Academy	$ 197.00	1	$ 197.00
Mayer-Lutheran High School	$ 197.00	1	$ 197.00
Minneapolis Jewish Day School	$ 197.00	1	$ 197.00
Minnehahha Academy	$ 197.00	1	$ 197.00
Nortre Dame Academy	$ 197.00	9	$ 1,773.00
Our Lady of Grace	$ 197.00	1	$ 197.00
Providence Academy	$ 197.00	7	$ 1,379.00
Southwest Christian Academy	$ 197.00	32	$ 6,304.00
St Bartholomew School	$ 197.00	1	$ 197.00
St. Hubert School	$ 197.00	16	$ 3,152.00
St John the Baptist	$ 197.00	6	$ 1,182.00
St Johns Lutheran	$ 197.00	2	$ 394.00
St Joseph Catholic School	$ 197.00		$ -
St Thomas Academy	$ 197.00		$ -
St. Vincent de Paul	$ 197.00	1	$ 197.00
West Lutheran	$ 197.00	1	$ 197.00
			$ -
TOTAL		286	$ 56,342.00