



**ROCK RIDGE PUBLIC SCHOOLS  
1405 PROGRESS PARKWAY  
VIRGINIA MN 55792**

**Organizational and Regular Meeting  
Monday, January 12, 2026 at 6:00 PM  
Rock Ridge Administration Building, 1405 Progress Parkway,  
Virginia, MN 55792**

## AGENDA

1. Call organizational meeting to order.
2. Approval of organizational meeting agenda.
3. Election of Board Officers.
  1. Election of Chairperson.
  2. Election of Vice Chairperson.
  3. Election of Clerk.
  4. Election of Treasurer.
  5. Election of Alternate Clerk.
4. Organizational Business.
  1. Set salaries of board directors.
  2. Approval of Columbus Day is not a school holiday.
  3. Set 2026 regular board meeting dates and time. 5
  4. Approval of ISD No. 2909 mileage rate at the IRS standard mileage rate of 72.5 cents per mile beginning January 1, 2026.
  5. Designate school depositories: Frandsen Bank & Trust, MSDLAF, and MNTrust/PMA, Miners National Bank and First National Bank of Gilbert.
  6. Authorize the hiring of a school attorney on an as-needed basis: Consider recommendation of Colosimo, Patchin, & Kearney, Ltd., Rupp, Anderson, Squires, & Waldspurger, P.A. and Ratwik, Rozak & Maloney, P.A.
  7. Consider establishing a newspaper as the legal publication for school business for 2026. 6

8. Consider allowing the Superintendent and Business Manager to conduct wire transfer funds from Miners National Bank of Eveleth to Frandsen Bank and Trust, General Account.
  9. Consider allowing the Superintendent and Business Manager to conduct wire transfer funds from First National Bank of Gilbert to Frandsen Bank and Trust, General Account.
  10. Consider authorizing the business manager and superintendent to make electronic fund transfers.
  11. Consider authorizing the business manager to use the current signature plate until a new plate is secured, if necessary.
  12. Consider authorizing school board members to attend instate meetings.
  13. Consider authorizing the superintendent to approve instate travel requirements of employees during the school year.
  14. Consider authorizing the superintendent to employ additional instructional, library, maintenance, and clerical assistance as shall become necessary.
  15. Consider Resolution Directing the Administration to Make Recommendations for Reductions in Programs and Positions and Reasons Therefor. 8
  16. Consider approval of the Education Identity & Access Management Board Resolution naming Dr. Noel Schmidt as the Identified Official with Authority (IOWA) for Rock Ridge Public Schools for 2026. 9
  17. Consider designating Dr. Noel Schmidt as the responsible authority under the Minnesota Data Practices Act and Open Meeting Law for 2026.
  18. Committee memberships. 11
5. Adjourn organizational meeting.
  6. Call to order of regular meeting.
  7. Approval of agenda.
  8. Recognition of visitors and visitor input.
  9. Consider Gilbert school land offer. 13
  10. 2024-2025 Audit Report Presentation. 29
  11. Consent Agenda:
    1. Approval of December 8, 2025 regular meeting minutes. 109
    2. Approval of hire of Danielle Santa for the Playground/Cafeteria Aide (PES) position at a rate of \$14.00/hour effective December 8, 2025.
    3. Approval of hire of Amanda Schugg for the Playground Aide (NSE) position at a rate of \$14.00/hour effective December 16, 2025.
    4. Approval of hire of Justin Abramson for the Casual Bus Driver position at a rate of \$23.64/hour effective December 24, 2025.
    5. Approval of hire of Ethan Hillman for the Paraprofessional (NSE) position at a rate of \$19.97/hour effective January 5, 2026.
    6. Approval of hire of Mia Goggeye for the Paraprofessional (LES) position at a rate of \$19.97/hour effective January 5, 2026.
    7. Approval of hire of Amber Schwartz for the Assistant Speech Coach position with a stipend of \$2,112 for the 2025-2026 school year.
    8. Approval of hire of Darren Aho for the Assistant Softball Coach position with a stipend of \$4,791 for the 2025-2026 school year.
    9. Correction of hire date for Co-Directors Tricia Fierst and Terri Kowalski from

2024-2025 school year to 2025-2026 school year.

10. Approval of overload for the following staff at Laurentian Elementary for the 2025-2026 school year (2nd semester): Amanda Rasmussen (0.08 FTE Art \$2,821.66), Shanon Kush-Jeffery (0.08 FTE Art \$3,087.40).

11. Approval of transfer of Paraprofessional Jessica Rahkola from Parkview Elementary to North Star Elementary effective January 5, 2026.

12. Approval of volunteer coaches for the 2025-2026 school year: (Alpine Skiing) James Eichholz; (Archery) Tracey Oates, Benjamin Dall.

13. Approval of unpaid medical leave for Jordyn Collins following her completion of paid leave benefits from Spring 2026 through the end of the 2025-2026 school year.

14. Acceptance of resignation of John Stanaway from the Assistant Football Coach position effective December 11, 2025.

15. Acceptance of resignation of Steve Manninen from the Paraprofessional position effective January 7, 2026.

16. Approval of 2025-2026 winter athletic overnight and/or out-of-state travel requests. 111

17. Approval of overnight field trip for Construction Club to visit various companies located in Northern MN (such as Marvin Windows, Arctic Cat, and Polaris). Construction Club will cover all expenses. Dates to be determined.

18. Approval of out-of-state travel for members of the A Cappella Choir and Senior High Orchestra March 26 - 31, 2026 to Chicago, IL. There is no cost to the district. 112

19. Permission for Dr. Noel Schmidt to attend the National Association of School Superintendents and Apple Leadership meeting at Apple Headquarters in Austin, Texas, January 21 - 23, 2026. There is no cost to the school district.

20. Acceptance and appreciation of a donation of hats and mittens from the Big Life Team / Mitten Mission Project for students in need of these items at Laurentian Elementary.

21. Acceptance and appreciation of a donation of hats, mittens, socks, jackets, and snowpants from United in Christ Lutheran Church for students in need of these items at Laurentian Elementary.

22. Acceptance and appreciation of donations from the Golden Bear Foundation (Fall 2025) in the amounts of \$4,187.35 and \$4,275.

23. Acceptance and appreciation of a donation to the Rock Ridge Construction Club in the amount \$100 from Jeff and Cathy Erpelding in memory of Al Williams.

24. Acceptance and appreciation of a donation from Pohaki in the amount of \$8,906.13 as part of the Naming Rights Agreement.

12. Reports:

1. School to Work and Fundraising update. 113

2. Upcoming broadcast of hockey games in Ojibwe language.

3. Parkview Elementary Principal's Report.

4. Superintendent.

5. Treasurer's Report. 120

13. Administration Items:

1. Discussion of renewing the Superintendent's contract.

2. Consider approval of Agreement For Use Of City Tennis Facilities between the City of Virginia and ISD 2909 effective 2026-2029. 137

3. Consider approval of easement request. 146
4. Consider approval of Memorandum of Understanding between ISD 2909 and Education MN Rock Ridge - Local 7394 regarding contract time for employee Misty Elliott. 154
5. Consider approval of 2026 RAMS (Range Association of Municipalities and Schools) membership dues in the amount of \$2,161. 155
14. Meeting Announcements:
  1. The next regular meeting will be Monday, January 26, 2026, at 6:00 PM at the Rock Ridge Administration Building, 1405 Progress Pkwy, Virginia.
15. Adjournment.



## 2026 SCHOOL BOARD MEETING SCHEDULE

2ND & 4TH MONDAY OF EACH MONTH AT 6:00 PM (EXCEPT July & December)  
 ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN

*If a meeting needs to be rescheduled due to any reason, it will be rescheduled for the next day, same time, same place.*

January 12, 2026	June 22, 2026
January 26, 2026	July 13, 2026
February 9, 2026	August 10, 2026
February 23, 2026	August 24, 2026
March 9, 2026	September 14, 2026
March 23, 2026	September 28, 2026
April 13, 2026	October 12, 2026 <b>(COLUMBUS DAY)</b>
April 27, 2026	October 26, 2026
May 11, 2026	November 9, 2026
<b>May 25, 2026 (MEMORIAL DAY)</b> No meeting allowed on this day. Reschedule meeting or cancel.	November 23, 2026
June 8, 2026	December 14, 2026

## ROCK RIDGE SCHOOL BOARD MEMBERS

JOHN UHAN  
 LISA WESTBY  
 NICOLE CULBERT-DAHL  
 JENNIFER BONNER  
 BRANDI LAUTIGAR  
 TIM RIORDAN  
 JODI WESTBY

December 1, 2025

Rock Ridge Public School District  
Attn: Stacie Lamppa, Administrative Assistant  
411 5<sup>th</sup> Avenue South  
Virginia, Mn 55792

**RE: 2026 Rock Ridge Public School District for School Board Proceedings, Legal, Classified and Display Advertising.**

We ask for your consideration and the honor to be named the official legal publication for Rock Ridge Public School District. This will give you broader coverage with a new audience, local readership, lower costs for your advertising needs, timely city notices and proceedings.

Our weekly newspaper is FREELY distributed, our website has no paywalls and we also have paid subscribers throughout the entire Virginia and Eveleth-Gilbert School District (and beyond), ensuring that those who are interested in and who need to be aware of the Virginia and Eveleth-Gilbert Public School activities can get that information with no barriers – geographic or economic. **Digital-Magazine-Online & Audio and Mobile.**

Plus, School board meeting minutes (as well as honor rolls and school related news and photos) will be included on our daily website as well as in the pages of our newspaper. In 2024 we have published numerous stories from local contributors in your community. Your news, events, articles and submissions of any kind may be sent to our Editor, [editor@htfnews.us](mailto:editor@htfnews.us)

We hope to be able to serve you as your official newspaper and we thank you sincerely for supporting an independent, family-owned, grassroots publication whose mission is to celebrate the history, people and help grow the communities of the Iron Range. Schools are fundamental to a successful community, and we are proud to be able to serve them.

- Rate for District Board proceedings and legal publications based on a six column format: **\$1.50 per column inch.**
- Display advertising, based on six column format: **\$10.75 per column inch.**
- Discount for rerunning advertisements: **20% discount.**

**Weekly Friday publication, Deadline: Monday prior to Friday's publication with flexibility.**

There will be no extra charge for extra composition. Also, we will post your legal, classified or display ad to our website at [www.hometownfocus.us](http://www.hometownfocus.us) at no extra charge.

Thank you for your consideration. We appreciate an opportunity to serve you and **Grow Community together, we are locally owned & operated.** Please let us know if we become your official legal publication.

Sincerely,



Jeff Asbach



Scott Asbach

# MESABI TRIBUNE

www.mesabitribune.com

704 7th AVENUE SOUTH • PO BOX 956  
VIRGINIA, MN 55792

PHONE: 218-741-5544  
FAX: 218-749-1836

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December 30th, 2025

**Rock Ridge Public School District ISD #2909**  
**Rock Ridge Public School Board**

**RE: Rock Ridge Public School District ISD #2909 Quote for 2026 Official School Newspaper**

Dear Rock Ridge Public School District Board:

We ask to be named the official Newspaper of Rock Ridge Public School District for the 2026 school year. We look forward to continuing our work with the school districts. We are excited to be a part of the consolidation to keep our communities informed and united. Mesabi Tribune publishes Monday (Online) through Friday for Weekly, with a Weekend Edition that will be published and distributed every Saturday. The Manney Shopper publishes on Sundays. For Weekday Editions, all print copy should be submitted at least two days before intended publishing date. Submissions for Weekend Edition are due by no later than 4:30 p.m. of the Wednesday of the same week. Submissions for the Manney Shopper are due by no later than 10:30 a.m. of the Thursday of the previous week.

**Rate for Legal Publications**

(based on either 6 column format).....\$1.49 per column inch

**Rate for Board Meeting Minutes**

(based on 6 column format).....\$1.49 per column inch

**Display Advertising Rates**

(based on 6 column format).....\$9.85 per column inch

We confirm that the Mesabi Tribune meets the “Qualified Newspaper” standards as described by the League of Minnesota Cities. Thank you for giving us the opportunity to serve our city and school districts. We also look forward to your input in the coming year(s) to provide our community with complete and accurate information on a timely basis. If there is any way we can be of further service to you, please let us know.

**Advertising (Paper Display & Digital/Online) Contact:**

**Jacob Giese**

**Phone:** (218) 290-6826 **Email:** jgiese@mesabitribune.com

**Legal & Board Meeting Minutes Contact:**

**Stephanie Stern**

**Phone:** (218) 471-1341 **Email:** sstern@mesabitribune.com

Brett Holum  
Regional President

Jacob Giese  
Multi-Media Account Executive

\_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION DIRECTING THE ADMINISTRATION TO MAKE  
RECOMMENDATIONS FOR REDUCTIONS IN PROGRAMS  
AND POSITIONS AND REASONS THEREFORE

WHEREAS, the financial condition of the school district dictates that the school board must reduce expenditures immediately, and

WHEREAS, there may be a reduction in student enrollment, and,

WHEREAS, this reduction in expenditure and possible decrease in student enrollment must include discontinuance of positions and discontinuance or curtailment of programs, and

WHEREAS, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on unrequested leave of absence without pay or fringe benefits in effecting discontinuance of positions,

BE IT RESOLVED, by the School Board of Independent School District No. 2909, as follows:

That the School Board hereby directs the Superintendent of Schools and administration to consider the discontinuance of programs or positions to effectuate economies in the school district and reduce expenditures and, as a result of a potential reduction in enrollment, make recommendations to the school board for the discontinuance of programs, curtailment of programs, discontinuance of positions or curtailment of positions.

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

and the following voted against the same:

and the following were absent:

Whereupon said resolution was declared duly passed and adopted. \_\_\_\_\_, 2026.

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Board Clerk



| 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792 | 218.742.3900 | FAX: 218.744.4381 | [WWW.RRPS.ORG](http://WWW.RRPS.ORG) |

## Education Identity & Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local education agency that uses the Education Identity Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local education agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local education agency or organization (the Superintendent or Exec. Director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

### Designation of the Identified Official with Authority for Education Identity Access Management

Organization Name: **ROCK RIDGE PUBLIC SCHOOLS**

6-Digit Organization Number: **2909-01**

Will the Superintendent/Executive director act as the IOwA? See options below, please check one.

Yes, the Superintendent/Executive Director will serve as the IOwA. (If checked, skip to Board Member Signature section.)

- Full Name: **DR. NOEL SCHMIDT**
- EDIAM Username: \_\_\_\_\_

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Board Member Signature: \_\_\_\_\_

Name: \_\_\_\_\_





| 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792 | 218.742.3900 | FAX: 218.744.4381 | [WWW.RRPS.ORG](http://WWW.RRPS.ORG) |

Date:

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| OFFICE OF THE SUPERINTENDENT | DR. NOEL SCHMIDT | [NOEL.SCHMIDT@RRPS.ORG](mailto:NOEL.SCHMIDT@RRPS.ORG) |

**ROCK RIDGE PUBLIC SCHOOLS 2025  
SCHOOL BOARD COMMITTEES**

STANDING COMMITTEES	Board Member #1	Board Member #2	Board Member #3	Notes:
Buildings, Grounds, Transportation & Safety	TIM RIORDAN	NICOLE CULBERT-DAHL	JOHN UHAN	
Budget / Finance	<b>COMMITTEE OF THE WHOLE</b>			
Community Education	JENNIFER BONNER	JODI WESTBY	NICOLE CULBERT-DAHL	
Athletic & Activities	JOHN UHAN	TIM RIORDAN	JODI WESTBY	
Policy	BRANDI LAUTIGAR	LISA WESTBY	JODI WESTBY	
Personnel	BRANDI LAUTIGAR	JOHN UHAN	JENNIFER BONNER	
District Curriculum Advisory & Staff Development	BRANDI LAUTIGAR	JODI WESTBY	JENNIFER BONNER	
Meet and Confer	NICOLE CULBERT-DAHL	BRANDI LAUTIGAR		
Wellness, Family Services Collaborative Liaison	<b>SCHOOL PRINCIPALS</b>			
Iron Range Youth in Action Liaison	BRANDI LAUTIGAR	JOHN UHAN		
Negotiations - AFSCME	NICOLE CULBERT-DAHL	TIM RIORDAN	JOHN UHAN	
Negotiations - Administration & Teachers	NICOLE CULBERT-DAHL	TIM RIORDAN	JOHN UHAN	
City Council Liaison	<b>Eveleth</b> JOHN UHAN	<b>Gilbert</b> BRANDI LAUTIGAR	<b>Virginia</b> TIM RIORDAN	
Indian Education Liaison	TIM RIORDAN	JENNIFER BONNER		
Legislative Liaison	TIM RIORDAN	LISA WESTBY		

ROCK RIDGE PUBLIC SCHOOLS 2026  
SCHOOL BOARD COMMITTEES

STANDING COMMITTEES	Board Member #1	Board Member #2	Board Member #3	Notes:
AFSCME Labor Management Relations (NEW)				
Athletic & Activities				
Budget / Finance	<b>COMMITTEE OF THE WHOLE</b>			
Buildings, Grounds, Transportation & Safety				
City Council Liaison	Eveleth	Gilbert	Virginia	
Community Education				
District Curriculum Advisory & Staff Development				
Indigenous Education Liaison				
Iron Range Youth in Action Liaison				
Legislative Liaison				
Meet and Confer				
Negotiations - Administration & Teachers				
Negotiations - AFSCME				
Personnel				
Policy				
Wellness, Family Services Collaborative Liaison	<b>SCHOOL PRINCIPALS</b>			



**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

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- 1. Date December 27th 2025
- 2. Page 1

3. BUYER(S): CCC Properties, LLC

4. \_\_\_\_\_

5. Buyer's earnest money in the amount of

6. Two Thousand Dollars (\$ 2,000.00 )

7. shall be delivered to listing broker, or, if checked, to  \_\_\_\_\_ no later than two (2) Business Days after Final Acceptance Date. Buyer and Seller agree that earnest money shall be deposited in the trust account of Earnest Money Holder as specified above within three (3) Business Days of receipt of the earnest money or Final Acceptance Date, whichever is later.

8. \_\_\_\_\_ ("Earnest Money Holder")

9. \_\_\_\_\_

10. \_\_\_\_\_

11. Said earnest money is part payment for the purchase of the property located at

12. Street Address: TBD Summit St S

13. City of Gilbert, County of St Louis State of Minnesota,

14. Zip Code 55741, legally described as Lengthy see addendum PID: 060-0020-04970 060-0010-03325 060-0010-04430

15. 060-0010-04440 060-0010-04260 060-0010-05260 060-0010-04740 060-0010-04750 060-0010-04760

16. 060-0010-04740 060-0010-04750 060-0010-04760 060-0010-04710 060-0010-05270 060-0052-01256

17. including all fixtures, if any, **AND** including the following personal property, if any, which shall be transferred with no additional monetary value, and free and clear of all liens and encumbrances:

18. \_\_\_\_\_

19. \_\_\_\_\_

20. \_\_\_\_\_

21. \_\_\_\_\_ (collectively the "Property").

22. Notwithstanding the foregoing, the following item(s) are excluded from the purchase:

23. \_\_\_\_\_

**PURCHASE PRICE:**

24. \_\_\_\_\_

25. Seller has agreed to sell the Property to Buyer for the sum of (\$ 157,900.00 )

26. \_\_\_\_\_

27. One Hundred Fifty-Seven Thousand Nine Hundred Dollars,

28. which Buyer agrees to pay in the following manner:

29. 1. 20 percent (%) of the sale price in **CASH**, or more in Buyer's sole discretion, including earnest money;

30. 2. 80 percent (%) of the sale price in **MORTGAGE FINANCING**. (See following Mortgage Financing section.)

31. \_\_\_\_\_

32. 3. \_\_\_\_\_ percent (%) of the sale price by **ASSUMING** Seller's current mortgage. (See attached *Addendum to Purchase Agreement: Assumption Financing*.)

33. \_\_\_\_\_

34. 4. \_\_\_\_\_ percent (%) of the sale price by **CONTRACT FOR DEED**. (See attached *Addendum to Purchase Agreement: Contract for Deed Financing*.)

**CLOSING DATE:**

35. \_\_\_\_\_

36. \_\_\_\_\_

37. The date of closing shall be 00B February 16th 2026.

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

38. Page 2 Date December 27th 2025

39. Property located at TBD Summit St S Gilbert MN 55741

**MORTGAGE FINANCING:**

40.  
41. This Purchase Agreement  **IS**  **IS NOT** subject to the mortgage financing provisions below. If **IS**, complete the  
-----*(Check one.)*-----

42. **MORTGAGE FINANCING** section below. If **IS NOT**, proceed to the **SELLER'S CONTRIBUTIONS TO BUYER'S**  
43. **COSTS** section.

44. Such mortgage financing shall be: *(Check one.)*

45.  **FIRST MORTGAGE only**  **FIRST MORTGAGE AND SUBORDINATE FINANCING.**

46. Buyer shall apply for and secure, at Buyer's expense, a: *(Check all that apply.)*

47.  **CONVENTIONAL OR PRIVATELY INSURED CONVENTIONAL**

48.  **DEPARTMENT OF VETERANS' AFFAIRS ("DVA") GUARANTEED**

49.  **FEDERAL HOUSING ADMINISTRATION ("FHA") INSURED**

50.  **UNITED STATES DEPARTMENT OF AGRICULTURE ("USDA") RURAL DEVELOPMENT**

51.  **OTHER** \_\_\_\_\_

52. mortgage in the amount stated in this Purchase Agreement, amortized over a period of not more than

53. 30 years, with an initial interest rate at no more than 8 percent (%) per annum. The mortgage

54. application **IS TO BE MADE WITHIN FIVE (5) BUSINESS DAYS** after the Final Acceptance Date. Buyer agrees to

55. use best efforts to secure a commitment for such financing and to execute all documents required to consummate

56. said financing.

57. **LOCKING OF MORTGAGE INTEREST RATE ("RATE"):** The Rate shall be locked with the lender(s) by Buyer:

58. *(Check one.)*

59.  **WITHIN FIVE (5) BUSINESS DAYS OF FINAL ACCEPTANCE DATE; OR**

60.  **AT ANY TIME PRIOR TO CLOSING OR AS REQUIRED BY LENDER(S).**

61. **MORTGAGE FINANCING CONTINGENCY:** This Purchase Agreement is contingent upon the following and applies

62. to the first mortgage and any subordinate financing. *(Check one.)*

63.  If Buyer cannot secure the financing specified in this Purchase Agreement, and this Purchase Agreement does not

64. close on the closing date specified, this Purchase Agreement is canceled. Buyer and Seller shall immediately

65. sign a *Cancellation of Purchase Agreement* confirming said cancellation and directing all earnest money paid here

66. to be  **REFUNDED TO BUYER**  **FORFEITED TO SELLER.**  
-----*(Check one.)*-----

67. **NOTE:** If this Purchase Agreement is subject to DVA or FHA financing, **FORFEITED TO SELLER** may be

68. prohibited. See the following DVA and FHA Escape Clauses.

69. **OR**

70.  Buyer shall provide Seller, or licensee representing or assisting Seller, with the Written Statement, on

71. or before \_\_\_\_\_.

72. For purposes of this Contingency, "**Written Statement**" means a Written Statement prepared by Buyer's mortgage

73. originator(s) or lender(s) after the Final Acceptance Date that Buyer is approved for the loan(s) specified in this

74. Purchase Agreement, including both the first mortgage and any subordinate financing, if any, and stating that an

75. appraisal, satisfactory to the lender(s), has been completed or the lender(s) has waived the appraisal and stating

76. conditions required by lender(s) to close the loan.

77. Upon delivery of the Written Statement to Seller, or licensee representing or assisting Seller, the obligation for

78. satisfying all conditions required by mortgage originator(s) or lender(s), except those conditions specified below,

79. are deemed accepted by Buyer:

80. (a) work orders agreed to be completed by Seller;

81. (b) any other financing terms agreed to be completed by Seller here; and

82. (c) any contingency for the sale and closing of Buyer's property pursuant to this Purchase Agreement.

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

83. Page 3 Date December 27th 2025

84. Property located at TBD Summit St S Gilbert MN 55741

85. Upon delivery of the Written Statement, if this Purchase Agreement does not close on the stated closing date for  
 86. **ANY REASON** relating to financing, including, but not limited to interest rate and discount points, if any, then Seller  
 87. may, at Seller's option, declare this Purchase Agreement canceled, in which case this Purchase Agreement is  
 88. canceled. If Seller declares this Purchase Agreement canceled, Buyer and Seller shall immediately sign a  
 89. *Cancellation of Purchase Agreement* confirming said cancellation and directing all earnest money paid here to  
 90. be **FORFEITED TO SELLER** as liquidated damages. In the alternative, Seller may seek all other remedies  
 91. allowed by law.

92. Notwithstanding the language in the preceding paragraph, Seller may not declare this Purchase Agreement  
 93. canceled if the reason this Purchase Agreement does not close was due to:

- 94. (a) Seller's failure to complete work orders to the extent required by this Purchase Agreement;
- 95. (b) Seller's failure to complete any other financing terms agreed to be completed by Seller here; or
- 96. (c) any contingency for the sale and closing of Buyer's property pursuant to this Purchase Agreement, except
- 97. as specified in the contingency for sale and closing of Buyer's property.

98. If the Written Statement is not provided by the date specified on line 71, Seller may, at Seller's option, declare this  
 99. Purchase Agreement canceled by written notice to Buyer at any time prior to Seller receiving the Written Statement,  
 100. in which case this Purchase Agreement is canceled. In the event Seller declares this Purchase Agreement  
 101. canceled, Buyer and Seller shall immediately sign a *Cancellation of Purchase Agreement* confirming said cancellation  
 102. and directing all earnest money paid here to be  **RETAINED BY SELLER**  **REFUNDED TO BUYER.**

103. If the Written Statement is not provided, and Seller has not previously canceled this Purchase Agreement, this  
 104. Purchase Agreement is canceled as of the closing date specified in this Purchase Agreement. Buyer and Seller  
 105. shall immediately sign a *Cancellation of Purchase Agreement* confirming said cancellation and directing all  
 106. earnest money paid here to be  **RETAINED BY SELLER**  **REFUNDED TO BUYER.**

107. **LENDER COMMITMENT WORK ORDERS:** Seller agrees to pay up to \$ 0.00 to  
 108. make repairs as required by the lender commitment. If the lender commitment is subject to any work orders for which  
 109. the cost of making said repairs shall exceed this amount, Seller shall have the following options:

- 110. (a) making the necessary repairs; or
- 111. (b) negotiating the cost of making said repairs with Buyer; or
- 112. (c) declaring this Purchase Agreement canceled, in which case this Purchase Agreement is canceled. Buyer and Seller
- 113. shall immediately sign a *Cancellation of Purchase Agreement* confirming said cancellation and directing all
- 114. earnest money paid here to be refunded to Buyer, unless Buyer provides for payment of the cost of said repairs
- 115. or escrow amounts related thereto above the amount specified on line 107 of this Purchase Agreement.

116.  **SELLER**  **BUYER** agrees to pay any reinspection fee required by Buyer's lender(s).

117. **FHA ESCAPE CLAUSE (FHA Financing only):** "It is expressly agreed that, notwithstanding any other provisions  
 118. of this contract, the purchaser shall not be obligated to complete the purchase of the Property described here or to  
 119. incur any penalty by forfeiture of earnest money deposits or otherwise, unless the purchaser has been given in  
 120. accordance with the Department of Housing and Urban Development ("HUD")/FHA or DVA requirements a written  
 121. statement by the Federal Housing Commissioner, Department of Veterans' Affairs, or a Direct Endorsement lender

122. setting forth the appraised value of the Property as not less than \$ \_\_\_\_\_ .  
(sale price)

123. The purchaser shall have the privilege and option of proceeding with consummation of the contract without regard  
 124. to the amount of the appraised valuation. The appraised valuation is arrived at to determine the maximum mortgage  
 125. HUD will insure; HUD does not warrant the value nor the condition of the Property. The purchaser should satisfy  
 126. himself/herself that the price and condition of the Property are acceptable."

127. **LENDER PROCESSING FEES (FHA, DVA Financing Only):** Seller agrees to pay Buyer's closing fees and  
 128. miscellaneous processing fees which cannot be charged to Buyer, not to exceed \$ \_\_\_\_\_ .  
 129. This amount is in addition to Seller's Contributions to Buyer's Costs, if applicable.

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

130. Page 4 Date December 27th 2025

131. Property located at TBD Summit St S Gilbert MN 55741

132. **DVA FUNDING FEE (DVA Financing only):** Pursuant to federal regulations, a one-time Funding Fee based on loan  
133. amount, not otherwise waived, must be paid at the closing of this transaction as follows:

134. \_\_\_\_\_ paid by Buyer  **AT CLOSING**  **ADDED TO MORTGAGE AMOUNT**  
------(Check one.)-----

135. \_\_\_\_\_ paid by Seller

136. **NOTE: DVA regulations limit the fees and charges Buyer can pay to obtain a DVA loan.**

137. **DEPARTMENT OF VETERANS' AFFAIRS ESCAPE CLAUSE (DVA Financing only):** "It is expressly agreed that,  
138. notwithstanding any other provisions of this contract, the purchaser shall not incur any penalty by forfeiture of earnest  
139. money or otherwise be obligated to complete the purchase of the Property described here, if the contract purchase  
140. price or cost exceeds the reasonable value of this Property established by the Department of Veterans' Affairs. The  
141. purchaser shall, however, have the privilege and option of proceeding with the consummation of this contract without  
142. regard to the amount of reasonable value established by the Department of Veterans' Affairs."

143. **NOTE: Verify DVA requirements relating to payment of all special assessments levied and pending, and**  
144. **annual installments of special assessments certified to yearly taxes.**

145. **OTHER MORTGAGE FINANCING ITEMS:** \_\_\_\_\_

146. \_\_\_\_\_

**SELLER'S CONTRIBUTIONS TO BUYER'S COSTS:**

148. Seller  **IS**  **IS NOT** contributing to Buyer's costs. If answer is **IS**, Seller agrees to pay at closing, up to: (Check one.)  
------(Check one.)-----

149.  \$ \_\_\_\_\_

150.  \_\_\_\_\_ percent (%) of the sale price

151. towards Buyer's closing fees, title service fees, title searches, title examinations, abstracting, lender's title insurance,  
152. owner's title insurance, prepaid items, other Buyer's costs allowable by lender, if any, and/or mortgage discount points. Any  
153. amount of Seller's contribution that exceeds Buyer's allowable costs, or which cannot be used because Seller's  
154. contribution exceeds the maximum Seller contribution allowed by law or by mortgage requirements, shall be retained  
155. by Seller.

156. **NOTE: The amount paid by Seller cannot exceed the maximum Seller contribution allowed by FHA, DVA, or**  
157. **lender. All funds paid by Seller on behalf of Buyer must be stated on the Closing Disclosure at closing.**

**SALE OF BUYER'S PROPERTY:**

158. \_\_\_\_\_  
159. (Check one.)

160.  1. This Purchase Agreement is subject to an *Addendum to Purchase Agreement: Sale of Buyer's Property*  
161. *Contingency* for the sale of Buyer's property. (If checked, see attached *Addendum*.)

162. OR

163.  2. This Purchase Agreement is contingent upon the successful closing on the Buyer's property located at  
164. \_\_\_\_\_, which is scheduled to close on

165. \_\_\_\_\_ pursuant to a fully executed purchase agreement. If Buyer's  
166. property does not close by the closing date specified in this Purchase Agreement, this Purchase Agreement  
167. is canceled. Buyer and Seller shall immediately sign a *Cancellation of Purchase Agreement* confirming said  
168. cancellation and directing all earnest money paid here to be refunded to Buyer. The language in this paragraph  
169. supersedes any other provision to the contrary in any financing contingency made a part of this Purchase  
170. Agreement, if applicable.

171. OR

172.  3. Buyer represents that Buyer has the financial ability to perform on this Purchase Agreement without the sale  
173. and closing on any other property.

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

174. Page 5 Date December 27th 2025

175. Property located at TBD Summit St S Gilbert MN 55741

176. **REAL ESTATE TAXES/SPECIAL ASSESSMENTS:**

177. **REAL ESTATE TAXES:** Seller shall pay on the date of closing all real estate taxes due and payable in all prior years  
178. including all penalties and interest.

179. Buyer shall pay  **PRORATED FROM DAY OF CLOSING**  **ALL**  **NONE**  \_\_\_\_\_ /12ths **OF** real estate  
180. taxes due and payable in the year of closing. ------(Check one.)-----

181. Seller shall pay  **PRORATED TO DAY OF CLOSING**  **ALL**  **NONE**  \_\_\_\_\_ /12ths **OF** real estate taxes  
182. due and payable in the year of closing. ------(Check one.)-----

183. Buyer shall pay real estate taxes due and payable in the year following closing and thereafter, the payment of which is  
184. not otherwise here provided. No representations are made concerning the amount of subsequent real estate taxes.

185. **DEFERRED TAXES/SPECIAL ASSESSMENTS:**

186.  **BUYER SHALL PAY**  **SELLER SHALL PAY** on date of closing any deferred real estate taxes  
187. (e.g. Green Acres) or special assessments, payment of which is required as a result of the closing of this sale. ------(Check one.)-----

188.  **BUYER AND SELLER SHALL PRORATE AS OF THE DATE OF CLOSING**  **SELLER SHALL PAY ON**  
189. **DATE OF CLOSING** all installments of special assessments certified for payment, with the real estate taxes due and  
190. payable in the year or closing. ------(Check one.)-----

191.  **BUYER SHALL ASSUME**  **SELLER SHALL PAY** on date of closing all other special assessments levied as  
192. of the Date of this Purchase Agreement. Notwithstanding the foregoing, Buyer shall assume any levied assessments  
193. that cannot be paid in the year of closing. ------(Check one.)-----

194.  **BUYER SHALL ASSUME**  **SELLER SHALL PROVIDE FOR PAYMENT OF** special assessments pending as  
195. of the Date of this Purchase Agreement for improvements that have been ordered by any assessing authorities.  
196. (Seller's provision for payment shall be by payment into escrow of two (2) times the estimated amount of the  
197. assessments or less, as required by Buyer's lender.) ------(Check one.)-----

198. Buyer shall pay any unpaid special assessments payable in the year following closing and thereafter, the payment of  
199. which is not otherwise here provided.

200. As of the Date of this Purchase Agreement, Seller represents that Seller  **HAS**  **HAS NOT** received a notice  
201. regarding any new improvement project from any assessing authorities, the costs of which project may be assessed  
202. against the Property. Any such notice received by Seller after the Date of this Purchase Agreement and before  
203. closing shall be provided to Buyer immediately. If such notice is issued after the Date of this Purchase Agreement and  
204. on or before the date of closing, then the parties may agree in writing, on or before the date of closing, to pay, provide  
205. for the payment of, or assume the special assessments. In the absence of such agreement, either party may declare  
206. this Purchase Agreement canceled by written notice to the other party, or licensee representing or assisting the other  
207. party, in which case this Purchase Agreement is canceled. If either party declares this Purchase Agreement canceled,  
208. Buyer and Seller shall immediately sign a *Cancellation of Purchase Agreement* confirming said cancellation and  
209. directing all earnest money paid here to be refunded to Buyer. ------(Check one.)-----

210. **ADDITIONAL PROVISIONS:**

211. **PREVIOUSLY EXECUTED PURCHASE AGREEMENT:** This Purchase Agreement  **IS**  **IS NOT** subject to  
212. cancellation of a previously executed purchase agreement dated \_\_\_\_\_ ------(Check one.)-----

213. (If answer is **IS**, said cancellation shall be obtained no later than \_\_\_\_\_ .

214. If said cancellation is not obtained by said date, this Purchase Agreement is canceled. Buyer and Seller shall  
215. immediately sign a *Cancellation of Purchase Agreement* confirming said cancellation and directing all earnest money  
216. paid here to be refunded to Buyer.)

### PURCHASE AGREEMENT: VACANT LAND (RESIDENTIAL)

217. Page 6 Date December 27th 2025

218. Property located at TBD Summit St S Gilbert MN 55741.

219. **SPECIAL CONTINGENCIES:** This Purchase Agreement is subject to the following contingencies, and if the

220. contingencies checked below are not satisfied or waived, in writing, by Buyer by \_\_\_\_\_ ,

221. this Purchase Agreement is canceled as of said date. Buyer and Seller shall immediately sign a *Cancellation of*

222. *Purchase Agreement* confirming said cancellation and directing all earnest money paid here to be refunded to Buyer.

223. (Select appropriate options a-l.)

224.  (a) Buyer obtaining a physical inspection of the Property, satisfactory to Buyer.

225.  (b) Buyer obtaining evidence of utility connections available, and costs for connection to the Property, satisfactory  
226. to Buyer.

227.  (c)  BUYER  SELLER shall provide a certificate of survey of the Property, at  BUYER  SELLER  
228. expense.  
------(Check one.)-----

229.  (d) Buyer obtaining approval of city/township of proposed building plans and specifications at  
230.  BUYER  SELLER expense.  
------(Check one.)-----

231.  (e) Buyer obtaining approval of city/township of proposed subdivision development plans at  
232.  BUYER  SELLER expense.  
------(Check one.)-----

233.  (f) Buyer obtaining approval of city/township for rezoning or use permits at  BUYER  SELLER expense.  
------(Check one.)-----

234.  (g) Buyer obtaining, at  BUYER  SELLER expense, percolation tests which are satisfactory to Buyer.  
------(Check one.)-----

235.  (h) Buyer obtaining, at  BUYER  SELLER expense, soil tests which indicate that the Property may be  
236. improved without extraordinary building methods or cost.

237.  (i) Buyer obtaining approval of building plans and/or specifications in accordance with any recorded subdivision  
238. covenants and approval of the architectural control committee.

239.  (j) Buyer obtaining, at  BUYER  SELLER expense, copies of all covenants, reservations, and restrictions  
240. affecting the Property, satisfactory to Buyer.  
------(Check one.)-----

241.  (k) Buyer obtaining, at  BUYER  SELLER expense, a wetland delineation satisfactory to Buyer.  
------(Check one.)-----

242.  (l) Other:

243.

244.

245.

246. Seller's expenses for these contingencies (if any) shall not exceed \$ \_\_\_\_\_.

247. **DEED/MARKETABLE TITLE:** Upon performance by Buyer, Seller shall deliver a: (Check one.)

248.  WARRANTY DEED  PERSONAL REPRESENTATIVE'S DEED  CONTRACT FOR DEED

249.  TRUSTEE'S DEED  Other: \_\_\_\_\_ Deed joined in by spouse, if any, conveying  
250. marketable title, subject to

251. (a) building and zoning laws, ordinances, state and federal regulations;

252. (b) restrictions relating to use or improvement of the Property without effective forfeiture provisions;

253. (c) reservation of any mineral rights by the State of Minnesota;

254. (d) utility and drainage easements which do not interfere with existing improvements;

255. (e) rights of tenants as follows (unless specified, not subject to tenancies): \_\_\_\_\_

256. \_\_\_\_\_; and

257. (f) others (must be specified in writing): \_\_\_\_\_

258. \_\_\_\_\_

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

259. Page 7 Date December 27th 2025

260. Property located at TBD Summit St S Gilbert MN 55741.

261. **POSSESSION:** Seller shall deliver possession of the Property: (Check one.)

262.  **IMMEDIATELY AFTER CLOSING;** or

263.  **OTHER:** \_\_\_\_\_.

264. Seller agrees to remove ALL DEBRIS AND ALL PERSONAL PROPERTY NOT INCLUDED HERE from the Property  
265. by possession date.

266. **PRORATIONS:** All interest; unit owners' association dues; rents; and charges for city water, city sewer, electricity,  
267. and natural gas shall be prorated between the parties as of date of closing. Buyer shall pay Seller for remaining  
268. gallons of fuel oil or liquid petroleum gas on the day of closing, at the rate of the last fill by Seller.

269. **TITLE AND EXAMINATION:** Within a reasonable time period after Final Acceptance Date, Seller shall provide one of  
270. the following title evidence options, at Seller's selection, which shall include proper searches covering bankruptcies,  
271. state and federal judgments and liens, and levied and pending special assessments to Buyer or Buyer's designated  
272. title service provider:

273. (a) A commitment for an owner's policy of title insurance on a current ALTA form issued by an insurer licensed to write  
274. title insurance in Minnesota as selected by Buyer. Seller shall be responsible for the title search and exam costs  
275. related to the commitment. Buyer shall be responsible for all additional costs related to the issuance of the title  
276. insurance policy(ies), including but not limited to the premium(s), Buyer's name search and plat drawing, if  
277. any. Seller shall deliver any abstract of title and a copy of any owner's title insurance policy for the Property,  
278. if in Seller's possession or control, to Buyer or Buyer's designated title service provider. Any abstract of title or  
279. owner's title insurance policy provided shall be immediately returned to Seller, or licensee representing or  
280. assisting Seller, upon cancellation of this Purchase Agreement.

281. (b) An Abstract of Title certified to date if Abstract Property or a Registered Property Abstract ("RPA") certified to date  
282. if Registered (Torrens) Property. Seller shall pay for the abstracting or RPA costs and deliver any abstract for  
283. this Property in Seller's possession or control to Buyer or Buyer's designated title service provider. Any abstract  
284. provided shall be immediately returned to Seller, or licensee representing or assisting Seller, upon cancellation of  
285. this Purchase Agreement. If Property is Abstract and Seller does not have an abstract of title, Option (a) will  
286. automatically apply.

287. Seller shall use Seller's best efforts to provide marketable title by the date of closing. In the event that Seller has not  
288. provided marketable title by the date of closing, Seller shall have an additional thirty (30) days to make title marketable  
289. or, in the alternative, Buyer may waive title defects by written notice to Seller. In addition to the thirty (30)-day  
290. extension, Buyer and Seller may by mutual agreement further extend the closing date. Lacking such extension,  
291. either party may declare this Purchase Agreement canceled by written notice to the other party, or licensee  
292. representing or assisting the other party, in which case this Purchase Agreement is canceled. If either party declares  
293. this Purchase Agreement canceled, Buyer and Seller shall immediately sign a *Cancellation of Purchase Agreement*  
294. confirming said cancellation and directing all earnest money paid here to be refunded to Buyer.

295. **SUBDIVISION OF LAND, BOUNDARIES, AND ACCESS:** If this sale constitutes or requires a subdivision of land  
296. owned by Seller, Seller shall pay all subdivision expenses and obtain all necessary governmental approvals. This  
297. provision deals with the necessity of subdividing land to complete the sale of the Property described here in contrast  
298. to the subdivision provision of lines 231-232 which deals with the future development plans of Buyer. Seller warrants  
299. the legal description of the real Property to be conveyed has been or shall be approved for recording as of the date  
300. of closing. Seller warrants that there is a right of access to the Property from a public right-of-way.

301. **MECHANIC'S LIENS:** Seller warrants that prior to the closing, payment in full will have been made for all labor,  
302. materials, machinery, fixtures, or tools furnished within the 120 days immediately preceding the closing.

303. **NOTICES:** Seller warrants that Seller has not received any notice from any governmental authority as to condemnation  
304. proceedings or violation of any law, ordinance, or regulation. If the Property is subject to restrictive covenants, Seller  
305. warrants that Seller has not received any notice from any person or authority as to a breach of the covenants. Any  
306. such notices received by Seller shall be provided to Buyer immediately. Discriminatory restrictive covenants (e.g.  
307. provisions against conveyance of property to any person of a specified religious faith, creed, national origin, race, or  
308. color) are illegal and unenforceable. An owner of real property may permanently remove such restrictive covenants  
309. from the title by recording a statutory form in the office of the county recorder of any county where the property is located.

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

310. Page 8 Date December 27th 2025

311. Property located at TBD Summit St S Gilbert MN 55741.
312. **DIMENSIONS:** Buyer acknowledges any dimensions, square footage, or acreage of land or improvements provided
313. by Seller, third party, or broker representing or assisting Seller are approximate. Buyer shall verify the accuracy of
314. information to Buyer's satisfaction, if material, at Buyer's sole cost and expense.
315. **ACCESS AGREEMENT:** Seller agrees to allow Buyer reasonable access to the Property for performance of any
316. surveys, inspections or tests, or for water, sewer, gas, or electrical service hookup as agreed to here. Buyer shall
317. restore the premises to the same condition it was in prior to the surveys, inspections, or tests and pay for any
318. restoration costs relative thereto.
319. **RISK OF LOSS:** If there is any loss or damage to the Property between the Date of this Purchase Agreement and
320. the date of closing for any reason, including fire, vandalism, flood, earthquake, or act of God, the risk of loss shall
321. be on Seller. If the Property is destroyed or substantially damaged before the closing date, this Purchase Agreement
322. is canceled, at Buyer's option, by written notice to Seller or licensee representing or assisting Seller. If Buyer cancels
323. this Purchase Agreement, Buyer and Seller shall immediately sign a *Cancellation of Purchase Agreement* confirming
324. said cancellation and directing all earnest money paid here to be refunded to Buyer.
325. **TIME OF ESSENCE:** Time is of the essence in this Purchase Agreement.
326. **CALCULATION OF DAYS:** Any calculation of days begins on the first day (Calendar or Business Days as specified)
327. following the occurrence of the event specified and includes subsequent days (Calendar or Business Days as
328. specified) ending at 11:59 P.M. on the last day.
329. **BUSINESS DAYS:** "Business Days" are days which are not Saturdays, Sundays, or state and federal holidays
330. unless stated elsewhere by the parties in writing.
331. **CALENDAR DAYS:** "Calendar Days" include Saturdays, Sundays, or state or federal holidays. For purposes of this
332. Agreement, any reference to "days" means "Calendar Days" unless otherwise required by law.
333. **RELEASE OF EARNEST MONEY:** Buyer and Seller agree that the Earnest Money Holder shall release earnest
334. money from the Earnest Money Holder's trust account:
335. (a) at or upon the successful closing of the Property;
336. (b) pursuant to written agreement between the parties, which may be reflected in a *Cancellation of Purchase*
337. *Agreement* executed by both Buyer and Seller;
338. (c) upon receipt of an affidavit of a cancellation under MN Statute 559.217; or
339. (d) upon receipt of a court order.
340. **DEFAULT:** If Buyer defaults in any of the agreements here, Seller may cancel this Purchase Agreement, and any
341. payments made here, including earnest money, shall be retained by Seller as liquidated damages and Buyer and
342. Seller shall affirm the same by a written cancellation agreement.
343. If Buyer defaults in any of the agreements here, Seller may terminate this Purchase Agreement under the
344. provisions of either MN Statute 559.21 or MN Statute 559.217, whichever is applicable. If either Buyer or Seller
345. defaults in any of the agreements here or there exists an unfulfilled condition after the date specified for fulfillment,
346. either party may cancel this Purchase Agreement under MN Statute 559.217, Subd. 3. Whenever it is provided here
347. that this Purchase Agreement is canceled, said language shall be deemed a provision authorizing a Declaratory
348. Cancellation under MN Statute 559.217, Subd. 4.
349. If this Purchase Agreement is not canceled or terminated as provided here, Buyer or Seller may seek actual damages
350. for breach of this Purchase Agreement or specific performance of this Purchase Agreement; and, as to specific
351. performance, such action must be commenced within six (6) months after such right of action arises.
352. **NOTICE REGARDING AIRPORT ZONING REGULATIONS:** The Property may be in or near an airport safety zone
353. with zoning regulations adopted by the governing body that may affect the Property. Such zoning regulations are
354. filed with the county recorder in each county where the zoned area is located. If you would like to determine if such
355. zoning regulations affect the Property, you should contact the county recorder where the zoned area is located.
356. **NOTICE REGARDING PREDATORY OFFENDER INFORMATION:** Information regarding the predatory offender
357. registry and persons registered with the predatory offender registry under MN Statute 243.166 may be
358. obtained by contacting the local law enforcement offices in the community where the Property is located
359. or the Minnesota Department of Corrections at (651) 361-7200, or from the Department of Corrections web
360. site at <https://coms.doc.state.mn.us/publicregistrantsearch>.

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

361. Page 9 Date December 27th 2025

362. Property located at TBD Summit St S Gilbert MN 55741.
363. **SPECIAL DISCLOSURES:** Seller discloses, to the best of Seller's knowledge, that the Property described in this
364. Purchase Agreement consists of approximately 10  **ACRES**  **SQUARE FEET** and is currently zoned  
-----*(Check one.)*-----
365. Residential
366. Seller discloses, to the best of Seller's knowledge, that the Property  **IS**  **IS NOT** in a designated flood zone.  
-----*(Check one.)*-----
367. Seller discloses, to the best of Seller's knowledge, that the Property  **DOES**  **DOES NOT** currently receive  
-----*(Check one.)*-----
368. preferential tax treatment (e.g. Green Acres, Managed Forest Land, Non-Profit Status, Rural Preserve, SFIA, etc.).
369. Seller discloses, to the best of Seller's knowledge, that the Property  **IS**  **IS NOT** enrolled in any federal, state, or  
-----*(Check one.)*-----
370. local governmental programs (e.g., conservation programs, CREP, CRP, EQIP, Green Acres, Managed Forest Land,
371. RIM, riparian buffers, Rural Preserve, SFIA, WRP/RIM-WRP, etc.).

372. **BUYER HAS THE RIGHT TO A WALK-THROUGH REVIEW OF THE PROPERTY PRIOR TO CLOSING TO**
373. **ESTABLISH THAT THE PROPERTY IS IN SUBSTANTIALLY THE SAME CONDITION AS OF THE DATE OF THIS**
374. **PURCHASE AGREEMENT.**
375. BUYER HAS RECEIVED A: *(Check any that apply.)*  **DISCLOSURE STATEMENT: VACANT LAND** OR A
376.  **DISCLOSURE STATEMENT: SELLER'S DISCLOSURE ALTERNATIVES** FORM.
377. **DESCRIPTION OF PROPERTY CONDITION:** See *Disclosure Statement: Vacant Land* or *Disclosure Statement:*
378. *Seller's Disclosure Alternatives* for description of disclosure responsibilities and limitations, if any.
379. **BUYER HAS RECEIVED THE INSPECTION REPORTS, IF REQUIRED BY MUNICIPALITY.**
380. BUYER IS NOT RELYING ON ANY ORAL REPRESENTATIONS REGARDING THE CONDITION OF THE PROPERTY.

381. **PLEASE NOTE:** Buyer may incur additional charges improving the Property, including, but not limited to, hookup and/  
382. or access charges; municipal charges; costs for sewer access, stubbing access, water access, park dedication, road  
383. access, curb cuts, utility connection and connecting fees; and tree planting charges.

384. *(Check appropriate boxes.)*
385. SELLER WARRANTS THAT THE PROPERTY IS EITHER DIRECTLY OR INDIRECTLY CONNECTED TO:
386. **CITY SEWER**  **YES**  **NO** / **CITY WATER**  **YES**  **NO**
387. **SUBSURFACE SEWAGE TREATMENT SYSTEM**
388. SELLER  **DOES**  **DOES NOT** KNOW OF A SUBSURFACE SEWAGE TREATMENT SYSTEM ON OR  
-----*(Check one.)*-----
389. SERVING THE PROPERTY. (If answer is **DOES**, and the system does not require a state permit, see *Disclosure*
390. *Statement: Subsurface Sewage Treatment System.*)
391. **PRIVATE WELL**
392. SELLER  **DOES**  **DOES NOT** KNOW OF A WELL ON OR SERVING THE PROPERTY.  
-----*(Check one.)*-----
393. (If answer is **DOES** and well is located on the Property, see *Disclosure Statement: Well.*)
394. TO THE BEST OF SELLER'S KNOWLEDGE, THE PROPERTY  **IS**  **IS NOT** IN A SPECIAL WELL  
-----*(Check one.)*-----
395. CONSTRUCTION AREA.
396. THIS PURCHASE AGREEMENT  **IS**  **IS NOT** SUBJECT TO AN *ADDENDUM TO PURCHASE AGREEMENT:*  
-----*(Check one.)*-----
397. *SUBSURFACE SEWAGE TREATMENT SYSTEM AND WELL INSPECTION CONTINGENCY.*
398. (If answer is **IS**, see attached *Addendum.*)
399. **IF A WELL OR SUBSURFACE SEWAGE TREATMENT SYSTEM EXISTS ON THE PROPERTY, BUYER HAS**
400. **RECEIVED A DISCLOSURE STATEMENT: WELL AND/OR A DISCLOSURE STATEMENT: SUBSURFACE**
401. **SEWAGE TREATMENT SYSTEM.**

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

402. Page 10 Date December 27th 2025

403. Property located at TBD Summit St S Gilbert MN 55741

404. **AGENCY NOTICE**

405. Jessica Mesich is  Seller's Agent  Buyer's Agent  Dual Agent  Facilitator.  
(Licensee) -----(Check one.)-----

406. Culbert Realty  
(Real Estate Company Name)

407. Jessica Mesich is  Seller's Agent  Buyer's Agent  Dual Agent  Facilitator.  
(Licensee) -----(Check one.)-----

408. Culbert Realty  
(Real Estate Company Name)

409. **THIS NOTICE DOES NOT SATISFY MINNESOTA STATUTORY AGENCY DISCLOSURE REQUIREMENTS.**

410. **SELLER'S CONTRIBUTION TO BUYER'S BROKER'S COMPENSATION:** Seller agrees to pay buyer's broker's

411. compensation at closing \_\_\_\_\_ percent (%) of the selling price or \$ \_\_\_\_\_, whichever is

412. greater. This is in addition to any Seller's contribution to buyer's closing costs paid at closing. This amount is in

413. addition to the listing broker's offer of cooperating compensation, if any.

414. **DUAL AGENCY REPRESENTATION**

415. **PLEASE CHECK ONE OF THE FOLLOWING SELECTIONS:**

416.  Dual Agency representation DOES NOT apply in this transaction. *Do not complete lines 417-433.*

417.  Dual Agency representation DOES apply in this transaction. *Complete the disclosure in lines 418-433.*

418. Broker represents both the Seller(s) and the Buyer(s) of the Property involved in this transaction, which creates a

419. dual agency. This means that Broker and its salespersons owe fiduciary duties to both Seller(s) and Buyer(s). Because

420. the parties may have conflicting interests, Broker and its salespersons are prohibited from advocating exclusively for

421. either party. Broker cannot act as a dual agent in this transaction without the consent of both Seller(s) and Buyer(s).

422. Seller(s) and Buyer(s) acknowledge that

423. (1) confidential information communicated to Broker which regards price, terms, or motivation to buy or sell will

424. remain confidential unless Seller(s) or Buyer(s) instructs Broker in writing to disclose this information. Other

425. information will be shared;

426. (2) Broker and its salespersons will not represent the interest of either party to the detriment of the other; and

427. (3) within the limits of dual agency, Broker and its salespersons will work diligently to facilitate the mechanics of

428. the sale.

429. With the knowledge and understanding of the explanation above, Seller(s) and Buyer(s) authorize and instruct Broker

430. and its salesperson to act as dual agents in this transaction.

431. Seller \_\_\_\_\_ Buyer 

432. Seller \_\_\_\_\_ Buyer \_\_\_\_\_

433. Date \_\_\_\_\_ Date 12/28/2025

434. **CLOSING COSTS:** Buyer or Seller may be required to pay certain closing costs, which may effectively increase the

435. cash outlay at closing or reduce the proceeds from the sale.



**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

436. Page 11 Date December 27th 2025

437. Property located at TBD Summit St S Gilbert MN 55741.

438. **SETTLEMENT STATEMENT:** Buyer and Seller authorize the title company, escrow agent, and/or their representatives  
439. to disclose and provide copies of the disbursing agent’s settlement statement to the real estate licensees involved  
440. in the transaction at the time these documents are provided to Buyer and Seller.

441. **FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (“FIRPTA”):** Section 1445 of the Internal Revenue Code  
442. provides that a transferee (“Buyer”) of a United States real property interest must be notified in writing and must withhold  
443. tax if the transferor (“Seller”) is a foreign person and no exceptions from FIRPTA withholding apply. Buyer and Seller  
444. agree to comply with FIRPTA requirements under Section 1445 of the Internal Revenue Code.

445. Seller shall represent and warrant, under the penalties of perjury, whether Seller is a “foreign person” (as the same  
446. is defined within FIRPTA), prior to closing. Any representations made by Seller with respect to this issue shall survive  
447. the closing and delivery of the deed.

448. Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument, affidavit, or statement  
449. reasonably necessary to comply with the FIRPTA requirements, including delivery of their respective federal taxpayer  
450. identification numbers or Social Security numbers.

451. Due to the complexity and potential risks of failing to comply with FIRPTA, including the Buyer’s responsibility for  
452. withholding the applicable tax, Buyer and Seller should **seek appropriate legal and tax advice regarding FIRPTA**  
453. **compliance, as the respective licensee’s representing or assisting either party will be unable to assure either**  
454. **party whether the transaction is exempt from FIRPTA withholding requirements.**

455. **FULLY EXECUTED PURCHASE AGREEMENT AND FINAL ACCEPTANCE:** To be binding, this Purchase Agreement  
456. and all addenda must be fully executed by both parties and a copy must be delivered.

457. **ELECTRONIC SIGNATURES:** The parties agree the electronic signature of any party on any document related to  
458. this transaction constitute valid, binding signatures.

459. **ENTIRE AGREEMENT:** This Purchase Agreement and all addenda and amendments signed by the parties shall  
460. constitute the entire agreement between Buyer and Seller. Any other written or oral communication between Buyer  
461. and Seller, including, but not limited to, e-mails, text messages, or other electronic communications are not part of this  
462. Purchase Agreement. This Purchase Agreement can be modified or canceled only in writing signed by Buyer and  
463. Seller or by operation of law. All monetary sums are deemed to be United States currency for purposes of this  
464. Purchase Agreement.

465. **SURVIVAL:** All warranties specified in this Purchase Agreement shall survive the delivery of the deed or contract  
466. for deed.

467. **DATE OF THIS PURCHASE AGREEMENT:** Date of this Purchase Agreement to be defined as the date on line one  
468. (1) of this Purchase Agreement.

469. **OTHER:** \_\_\_\_\_

470. **Buyer to have First Right of Refusal if/when the bus garage (parcel060-0010-04790) is for sale.**

471. **ADDENDA:** The following addenda are attached and made a part of this Purchase Agreement.

472. **NOTE:** Disclosures and optional Arbitration Agreement are not part of this Purchase Agreement.

- 473.  Addendum to Purchase Agreement
- 474.  Addendum to Purchase Agreement: Additional Signatures
- 475.  Addendum to Purchase Agreement: Assumption Financing
- 476.  Addendum to Purchase Agreement: Buyer Purchasing “As Is” and Limitation of Seller Liability
- 477.  Addendum to Purchase Agreement: Condominium/Townhouse/Cooperative Common Interest Community (“CIC”)
- 478.  Addendum to Purchase Agreement: Contract for Deed Financing
- 479.  Addendum to Purchase Agreement: Disclosure of Information on Lead-Based Paint and Lead-Based Paint Hazards
- 480.  Addendum to Purchase Agreement: Sale of Buyer’s Property Contingency
- 481.  Addendum to Purchase Agreement: Seller’s Purchase/Lease Contingency
- 482.  Addendum to Purchase Agreement: Seller’s Rent Back Agreement
- 483.  Addendum to Purchase Agreement: Short Sale Contingency
- 484.  Addendum to Purchase Agreement: Subsurface Sewage Treatment System and Well Water Inspection Contingency
- 485.  Other: \_\_\_\_\_

**PURCHASE AGREEMENT:  
VACANT LAND (RESIDENTIAL)**

486. Page 12 Date December 27th 2025

487. Property located at TBD Summit St S Gilbert MN 55741

488. I agree to sell the Property for the price and on the terms  
489. and conditions set forth above.

I agree to purchase the Property for the price and on  
the terms and conditions set forth above.

490. **I have reviewed all pages of this Purchase**  
491. **Agreement.**

**I have reviewed all pages of this Purchase**  
**Agreement.**

492.  **If checked, this Purchase Agreement is subject to**  
493. **attached Addendum to Purchase Agreement:**  
494. **Counteroffer and the Final Acceptance Date shall**  
495. **be noted on the Addendum.**

496. **FIRPTA:** Seller represents and warrants, under penalty  
497. of perjury that Seller  **IS**  **IS NOT** a foreign person (i.e., a  
-----*(Check one.)*-----

498. non-resident alien individual, foreign corporation, foreign  
499. partnership, foreign trust, or foreign estate for purposes of  
500. income taxation. (See lines 441-454.) This representation  
501. and warranty shall survive the closing of the transaction  
502. and the delivery of the deed.

503. **X** \_\_\_\_\_  
(Seller's Signature) (Date)

**X**  \_\_\_\_\_ 12/28/2025  
(Buyer's Signature) (Date)

504. **X** **Rock Ridge Public Schools**  
(Seller's Printed Name)

**X** **CCC Properties, LLC**  
(Buyer's Printed Name)

505. **X** \_\_\_\_\_  
(Seller's Signature) (Date)

**X** \_\_\_\_\_  
(Buyer's Signature) (Date)

506. **X** \_\_\_\_\_  
(Seller's Printed Name)

**X** \_\_\_\_\_  
(Buyer's Printed Name)

507. **FINAL ACCEPTANCE DATE:** \_\_\_\_\_ The Final Acceptance Date  
508. is the date on which the fully executed Purchase Agreement is delivered.

509. **THIS IS A LEGALLY BINDING CONTRACT BETWEEN BUYER(S) AND SELLER(S).**  
510. **IF YOU DESIRE LEGAL OR TAX ADVICE, CONSULT AN APPROPRIATE PROFESSIONAL.**

511. **I ACKNOWLEDGE THAT I HAVE RECEIVED AND HAVE HAD THE OPPORTUNITY TO REVIEW THE**  
512. **DISCLOSURE STATEMENT: ARBITRATION DISCLOSURE AND RESIDENTIAL REAL PROPERTY ARBITRATION**  
513. **AGREEMENT, WHICH IS AN OPTIONAL, VOLUNTARY AGREEMENT SEPARATE FROM THIS PURCHASE**  
514. **AGREEMENT.**

515. **SELLER(S)** \_\_\_\_\_

**BUYER(S)**  \_\_\_\_\_

516. **SELLER(S)** \_\_\_\_\_

**BUYER(S)** \_\_\_\_\_

# WIRE FRAUD ALERT



Internet fraud — the use of Internet services or software with Internet access to defraud victims — is on the rise in real estate transactions.

**THESE SOPHISTICATED CRIMINALS COULD:**

- **HACK INTO YOUR E-MAIL ACCOUNT** or the e-mail of others involved in your real estate transaction and may direct you to wire money to the hacker’s account.
- **SEND FRAUDULENT E-MAILS** that appear to be from your real estate licensee, lender, or closing agent.
- **CALL YOU** claiming they have revised wiring instructions.

## Buyers/Tenants and Sellers/Owners are advised to:

- (1) Never wire funds without confirming the wiring instructions directly with the intended recipient.
- (2) Verify that the contact information for the wire transfer recipient is legitimate by calling a known phone number for the broker or closing agent. Do not rely on the information given to you in an e-mail communication.
- (3) Never send personal information through unsecured/unencrypted e-mail.

## If you suspect wire fraud in your transaction:

- (1) Immediately notify your bank, closing agent, and real estate licensee.
- (2) File a complaint online at the Internet Crime Complaint Center (IC3) at <http://www.ic3.gov>.

The undersigned acknowledge receipt of this wire fraud alert and understand the importance of taking proactive measures to avoid being a victim of wire fraud in a real estate transaction.

AuthentiSIGN

12/28/25

(Signature)

(Date)

(Signature)

(Date)

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**ADDENDUM TO PURCHASE AGREEMENT:  
BUYER PURCHASING "AS IS" AND  
LIMITATION OF SELLER LIABILITY**

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- 1. Date December 21st, 2025
- 2. Page 1

3. **IN THE EVENT SELLER HAS COMPLETED, AND BUYER HAS RECEIVED, A**  
 4. **SELLER'S PROPERTY DISCLOSURE STATEMENT, DO NOT USE THIS**  
 5. **ADDENDUM WITHOUT FIRST SEEKING LEGAL ADVICE.**

6. Addendum to Purchase Agreement between parties, dated \_\_\_\_\_  
 7. (Date of this Purchase Agreement), pertaining to the purchase and sale of the Property at  
 8. **TBD Summit St S Gilbert MN 55741 (Applies to all 12 parcels)**

9. Limitation of Seller Liability: The Property is being sold in its existing condition. Buyer acknowledges that the Property, including all improvements, is being sold on an "As-Is" and "Where-Is" basis, with all existing faults. Prior to closing, Buyer will make such inspections of the Property as are consistent with the terms of this Purchase Agreement in order to satisfy Buyer as to the condition of the Property. The Seller warranties contained in the Purchase Agreement shall remain unmodified by this Addendum.

14. The "Risk of Loss" provisions of the Purchase Agreement shall remain unmodified by this Addendum.

15. Seller and Buyer shall execute a *Disclosure Statement: Seller's Disclosure Alternatives* with the "Waiver" section completed. Seller remains obligated to make "Other Required Disclosures" in the *Disclosure Statement: Seller's Disclosure Alternatives*. Except for "Other Required Disclosures," Buyer acknowledges that Seller has not made any oral or written representations regarding the condition of the Property subject to this Purchase Agreement. By accepting delivery of the deed at closing, Buyer will be deemed to have accepted the condition of the Property subject to this Purchase Agreement as satisfactory to Buyer, and Seller shall have no liability with respect to the condition of such Property. Buyer waives any claims related in any way to the condition of the Property.

22. **WARNING: THIS ADDENDUM WILL AFFECT THE LEGAL RIGHTS OF BUYER**  
 23. **AND SELLER. BUYER AND SELLER ARE STRONGLY ENCOURAGED TO OBTAIN**  
 24. **LEGAL ADVICE BEFORE AGREEING TO THIS ADDENDUM.**

25. Dr. Noel Schmidt 12/22/2025 [Signature] 12/28/2025  
 (Seller) (Date) (Buyer) (Date)

26. \_\_\_\_\_  
 (Seller) (Date) (Buyer) (Date)

27. **THIS IS A LEGALLY BINDING CONTRACT BETWEEN BUYER(S) AND SELLER(S).**  
 28. **IF YOU DESIRE LEGAL OR TAX ADVICE, CONSULT AN APPROPRIATE PROFESSIONAL.**



### AMENDMENT TO PURCHASE AGREEMENT

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1. Date December 27th, 2025

2. Page \_\_\_\_\_ of \_\_\_\_\_ pages

3. The undersigned parties to a Purchase Agreement, dated \_\_\_\_\_  
4. (Date of this Purchase Agreement), pertaining to the purchase and sale of the Property at

5. TBD Summit St S Gilbert MN 55741

6. hereby mutually agree to amend said Purchase Agreement as follows:

7. **Legal descriptions:**

- 8. 1) LOTS 16 THRU 20 BLOCK 21
- 9. 2) LOTS 10 THRU 17 AND LOTS 20 THRU 27 BLOCK 14
- 10. 3) THAT PART OF LOT 20 BLK 19 GILBERT AND OF LOT 1 BLK 25 FIRST ADD TO GILBERT LYING WITHIN 150 FT OF W LINE OF SUMMIT ST INC PART OF VACATED SOUTH ST EX A RECTANGULAR TRACT OF LAND 78X130FT WITH 130FT FRONT ON NEW JERSEY AVE AND 78FT FRONT ON SUMMIT ST LOT 20 BLOCK 19
- 11. 4) ALL BLOCK 20
- 12. 5) LOTS 4 THRU 19 LOT 0 BLOCK 19
- 13. 6) ALL BLOCK 24
- 14. 7) LOT 11 BLOCK 21
- 15. 8) LOT 12 BLOCK 21
- 16. 9) LOT 13 BLOCK 21
- 17. 10) LOTS 8 9 AND 10 BLOCK 21
- 18. 11) ALL BLOCK 25
- 19. 12) PART OF SW 1/4 OF SW 1/4 BEG 100 FT N OF SE CORNER THENCE N 190 FT THENCE SWLY AT AN ANGLE OF 31 DEG 45 MIN 24 SEC 161 56/100 FT THENCE SELY TO POINT OF BEGINNING

- 20.
- 21.
- 22.
- 23.
- 24.
- 25.
- 26.
- 27.
- 28.
- 29.

30. All other terms and conditions of the Purchase Agreement to remain the same.

31. Dr. Noel Schmidt 12/30/2025  
(Seller) (Date)

[Signature] 12/30/2025  
(Buyer) (Date)

32. \_\_\_\_\_ (Seller) \_\_\_\_\_ (Date) \_\_\_\_\_ (Buyer) \_\_\_\_\_ (Date)

33. **THIS IS A LEGALLY BINDING CONTRACT BETWEEN BUYER(S) AND SELLER(S).**  
34. **IF YOU DESIRE LEGAL OR TAX ADVICE, CONSULT AN APPROPRIATE PROFESSIONAL.**





PO Box 161527  
Duluth, MN 55816  
800-296-8871  
memberservice@membersccu.com

December 29, 2025

CCC Properties LLC

Dear Devin

Congratulations! You have been pre-qualified for a commercial loan to purchase the property located at Summit St S, Gilbert, MN 55741 with Members Cooperative Credit Union.

This qualification is based on review of your income, assets and debt structure. The property must appraise for at least the purchase price and title to property must be clear.

Through our prior experience we expect this commercial loan to be fully approved; however, a complete decision is based on the review of all relevant documentation.

Thank you for contacting MCCU for your commercial financing needs! I look forward to assisting in securing a great mortgage for you!

Sincerely,

A handwritten signature in black ink that reads "Justin Riemer".

Justin Riemer  
Members Cooperative Credit Union  
Direct: 218-625-8821  
Justin.riemer@membersccu.org

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS  
VIRGINIA, MINNESOTA**

*AUDITED FINANCIAL STATEMENTS*

FOR THE YEAR ENDED JUNE 30, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
TABLE OF CONTENTS**

---

	<u>Pages</u>
<b>ROSTER OF SCHOOL OFFICIALS</b>	1
<b>INDEPENDENT AUDITOR'S REPORT</b>	2
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Management's Discussion and Analysis	6
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position	13
Statement of Activities	15
Balance Sheet - Governmental Funds	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statements of Net Position	17
Statement of Revenues, Expenditures, and changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Fiduciary Net Position	20
Statement of Changes in Fiduciary Net Position	21
Notes to Basic Financial Statements	22
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule for the General Fund	48
Schedule of Changes in the District's Total OPEB Liability and Related Ratios	49
Schedule of District Contributions	50
Schedule of District Share of Net Pension Liability	51
Notes to Required Supplementary Information	52
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Balance Sheet - Nonmajor Governmental Funds	54
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	55
Schedule of Changes in Fund Balances	56
<b>INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE</b>	57

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
TABLE OF CONTENTS**

---

<b>INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>58</b>
<b>INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>60</b>
Schedule of Expenditures of Federal Awards	63
Notes to the Schedule of Expenditures of Federal Awards	64
Schedule of Findings and Questioned Costs	65
Schedule of Prior Audit Findings	71
Corrective Action Plan	76
<b>SUPPLEMENTARY INFORMATION</b>	
Uniform Financial Accounting and Reporting Standards Compliance Table	77

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
ROSTER OF SCHOOL OFFICIALS  
June 30, 2025**

---

John Uhan	Chairperson
Lisa Westby	Vice-Chairperson
Brandi Lautigar	Treasurer
Nicole Culbert-Dahl	Clerk
Jennifer Bonner	Alternate Clerk
Jodi Westby	Director
Tim Riordan	Director
Dr. Noel Schmidt	Superintendent

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Independent School District No. 2909  
Rock Ridge Schools  
Virginia, Minnesota

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2909, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2909, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Independent School District No. 2909, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter**

##### ***Change in Accounting Principle***

As described in Note 2 to the financial statements, the District has adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

### ***Correction of Error***

As discussed in Note 3 to the financial statements, the District corrected a previously reported error in net position/fund balance as of June 30, 2025. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Independent School District No. 2909's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Independent School District No. 2909's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements, schedule of changes in fund balances and compliance table as listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, schedule of changes in fund balances, compliance table, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 23, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2025**

---

This section of Independent School District No. 2909's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### **Financial Highlights**

Key financial highlights for the 2024-2025 fiscal year include the following:

- The General fund balance decreased \$3,145,308 during the 2024-2025 school year.

### **Overview of the Financial Statements**

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
  - The *governmental funds statements* tell how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
  - The *proprietary fund* statements provides information about an internal service fund which accumulates and allocates costs internally to the District's various functions.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's general fund budget for the year, and supplementary information that is presented for additional analysis.

### **District-wide Statements**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued  
For the Year Ended June 30, 2025**

---

In the district-wide financial statements, the District's activities are shown in one category:

- *Governmental activities:* All of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues.

The District has two kinds of funds:

Governmental funds: The District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, reconciliations have been provided following the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance to help explain the relationship (or differences) between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and building construction fund, all of which are considered to be major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds: The District is the trustee, or fiduciary, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only by those to whom the assets belong. The District's fiduciary activities (consisting of a Scholarship Fund and an OPEB Trust Fund) are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued  
 For the Year Ended June 30, 2025**

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**Financial Analysis of the District as a Whole**

Net Position

The District's combined net position was \$39,613,802 on June 30, 2025 (see details in Table A-1).

**Table A-1  
 Statement of Net Position**

	<u>2025</u>	<u>2024</u>	<u>Total Percentage Change</u>
Current and Other Assets	\$ 20,247,305	\$ 31,134,341	(35.0) %
Capital Assets	220,828,455	219,952,754	0.4
Total Assets	<u>241,075,760</u>	<u>251,087,095</u>	(4.0)
Deferred Outflows of Resources	<u>5,281,416</u>	<u>7,544,652</u>	(30.0)
Long-Term Liabilities	179,438,569	191,458,006	(6.3)
Other Liabilities	13,713,739	20,027,091	(31.5)
Total Liabilities	<u>193,152,308</u>	<u>211,485,097</u>	(8.7)
Deferred Inflows of Resources	<u>13,591,066</u>	<u>10,987,520</u>	23.7
Net Position			
Net Investment in Capital Assets	57,930,451	52,692,018	9.9
Restricted	9,490,016	10,010,622	(5.2)
Unrestricted	<u>(27,806,665)</u>	<u>(26,543,510)</u>	(4.8)
Total Net Position	<u>\$ 39,613,802</u>	<u>\$ 36,159,130</u>	9.6 %

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued  
 For the Year Ended June 30, 2025**

Change in Net Position

Table A-2 presents the change in net position of the District.

**Table A-2  
 Change in Net Position**

	<u>2025</u>	<u>2024</u>	<u>Total Percentage Change</u>
Revenues			
Program Revenues			
Charges for Services	\$ 1,758,208	\$ 1,603,327	9.7 %
Operating Grants and Contributions	8,186,571	8,443,179	(3.0)
Capital Grants and Contributions		6,700,000	(100.0)
General Revenues			
Property Taxes	13,876,927	13,171,339	5.4
Unrestricted State Aid	30,277,820	30,079,598	0.7
Other Sources	4,252,846	2,300,147	84.9
Total Revenues	<u>58,352,372</u>	<u>62,297,590</u>	(6.3)
Expenses			
Administration	1,754,189	1,819,134	(3.6)
District Support Services	1,559,865	1,202,708	29.7
Elementary & Secondary Regular Instruction	13,814,541	13,846,524	(0.2)
Vocational Education Instruction	879,234	614,796	43.0
Special Education Instruction	6,313,327	5,757,066	9.7
Community Education and Services	1,284,672	1,276,097	0.7
Instructional Support Services	3,007,259	2,472,750	21.6
Pupil Support Services	6,005,487	5,569,376	7.8
Sites and Buildings	7,659,368	17,238,942	(55.6)
Fixed Costs	420,437	415,153	1.3
Interest on Long-Term Debt	4,936,108	5,751,024	(14.2)
Depreciation - Unallocated	4,505,391	2,610,892	72.6
Total Expenses	<u>52,139,878</u>	<u>58,574,462</u>	(11.0)
Change in Net Position	6,212,494	3,723,128	66.9
Net Position - Beginning	36,159,130	34,917,935	
GASB 101 Adjustment - See Note 2	(2,408,924)		
Error Correction - See Note 3	(348,898)	(2,481,933)	
Net Position - Beginning, as restated	<u>33,401,308</u>	<u>32,436,002</u>	
Net Position - Ending	<u>\$ 39,613,802</u>	<u>\$ 36,159,130</u>	9.6 %

The District's total revenues were \$58,352,372 for the year ended June 30, 2025. Property taxes and state aid payments accounted for 86 percent of total revenue for the year.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued  
 For the Year Ended June 30, 2025**

The total cost of all programs and services was \$52,139,878. The District's expenses are predominantly related to educating and caring for students. The net cost of governmental activities is their total costs less program revenues applicable to each category. Total revenues surpassed expenses, increasing net position \$6,212,494 over last year. For the year ended June 30, 2025, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$1,158,711. For the year ended June 30, 2024, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$1,929,394.

Table A-3 presents these net costs.

**Table A-3  
 Net Cost of Governmental Activities**

	Total Cost of Services		Total Percentage Change	Net Cost of Services		Total Percentage Change
	2025	2024		2025	2024	
<b>Expenses</b>						
Administration	\$ 1,754,189	\$ 1,819,134	(3.6) %	\$ 1,456,894	\$ 1,604,993	(9.2) %
District Support Services	1,559,865	1,202,708	29.7	1,237,272	993,985	24.5
Elementary & Secondary						
Regular Instruction	13,814,541	13,846,524	(0.2)	12,709,645	11,292,034	12.6
Vocational Education Instruction	879,234	614,796	43.0	534,962	232,611	130.0
Special Education Instruction	6,313,327	5,757,066	9.7	846,250	1,307,630	(35.3)
Community Education and Services	1,284,672	1,276,097	0.7	787,658	982,134	(19.8)
Instructional Support Services	3,007,259	2,472,750	21.6	2,757,060	2,399,653	14.9
Pupil Support Services	6,005,487	5,569,376	7.8	4,644,860	4,228,785	9.8
Sites and Buildings	7,659,368	17,238,942	(55.6)	7,358,562	10,009,062	(26.5)
Fixed Costs	420,437	415,153	1.3	420,437	415,153	1.3
Interest on Long-Term Debt	4,936,108	5,751,024	(14.2)	4,936,108	5,751,024	(14.2)
Depreciation - Unallocated	4,505,391	2,610,892	72.6	4,505,391	2,610,892	72.6
	<u>\$ 52,139,878</u>	<u>\$ 58,574,462</u>	(11.0) %	<u>\$ 42,195,099</u>	<u>\$ 41,827,956</u>	0.9 %

**Financial Analysis of the District's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Table A-4  
 Major Funds**

	Fund Balance		Increase (Decrease)	Percentage Increase (Decrease)
	6/30/25	6/30/24		
<b>Governmental Funds</b>				
General	\$ 2,968,798	\$ 6,463,004	\$ (3,494,206)	(54.1) %
Debt Service Fund	1,608,847	1,705,352	(96,505)	(5.7)
Building Construction Fund		1,379,223	(1,379,223)	(100.0)

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued  
 For the Year Ended June 30, 2025**

General Fund

The general fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities and capital outlay projects.

Table A-5 presents a summary of general fund revenue.

**Table A-5  
 General Fund Revenue**

	<u>2025</u>	<u>2024</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources				
Property Taxes	\$ 6,178,247	\$ 5,845,036	\$ 333,211	5.7 %
Other	2,307,501	9,365,476	(7,057,975)	(75.4)
State Sources	28,934,819	27,495,856	1,438,963	5.2
Federal Sources	1,706,180	3,111,413	(1,405,233)	(45.2)
Total General Fund Revenue	<u>\$ 39,126,747</u>	<u>\$ 45,817,781</u>	<u>\$ (6,691,034)</u>	<u>(14.6) %</u>

Total general fund revenue decreased by \$6,691,034 or 14.6 percent from the previous year. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including excess levy referendum and the property tax shift, involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change in revenue. Other local revenue sources decreased in the current year mainly due to a decrease in funding from the IRRRB grant.

Table A-6 presents a summary of general fund expenditures.

**Table A-6  
 General Fund Expenditures**

	<u>2025</u>	<u>2024</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 20,380,965	\$ 19,667,839	\$ 713,126	3.6 %
Employee Benefits	6,719,329	6,479,172	240,157	3.7
Purchased Services	8,658,030	7,979,143	678,887	8.5
Supplies and Materials	1,494,622	2,240,666	(746,044)	(33.3)
Capital Expenditures	5,252,482	13,510,301	(8,257,819)	(61.1)
Debt Service	368,617		368,617	100.0
Other Expenditures	128,575	120,090	8,485	7.1
Total General Fund Expenditures	<u>\$ 43,002,620</u>	<u>\$ 49,997,211</u>	<u>\$ (6,994,591)</u>	<u>(14.0) %</u>

Total general fund expenditures decreased \$6,994,591 or 14.0 percent from the previous year.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued  
For the Year Ended June 30, 2025**

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General Fund Budgetary Highlights

The District's original and final budget for the general fund anticipated that expenditures would exceed revenues by \$958,653, the actual results for the year show a \$3,145,308 deficit. The decrease in fund balance was mainly due to coding some construction project costs to the general fund.

**Capital Assets and Debt Administration**

Capital Assets

Note 5 to the financial statements presents an analysis of capital asset transactions occurring during the year ended June 30, 2025. Additions totaling \$6,669,600 included four buses, a saw, land, the North Star Elementary and Administration Building renovations, and construction in progress on the 1404 Building and solar panels. There were many disposals of land, buildings, and equipment in the current year with the destruction of various buildings.

Long-Term Debt

At year-end, the District had \$171,294,988 of long-term debt. This consisted of bonded indebtedness net of related premiums of \$166,399,710, lease payable of \$36,617, financed purchases of \$1,356,677, and compensated absences payable of \$3,501,984. Note 8 to the financial statements presents details and payment provisions of these items.

**Factors Bearing on the District's Future**

At the time these financial statements were prepared and audited, the District was aware of the existing circumstances that could significantly affect its financial health in the future:

- The District expects enrollment to remain constant for the upcoming year. Declining enrollment coupled with inflation could have a negative impact on the District's financial outlook.
- Interest earnings are expected to continue to be significantly lower.
- Weakening economic conditions in local economy.
- The political environment at the State level will have a significant effect on future finances. The State legislature sets the amount of revenue from aids and levies that Minnesota school districts will receive.

**Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Business Manager, Andrea Lintula, Independent School District #2909, 411 5<sup>th</sup> Ave South, Virginia, MN 55792.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

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GOVERNMENTAL ACTIVITIES

ASSETS

Cash and Investments	\$ 4,800,097
Property Taxes Receivable	2,611,740
Accounts Receivable	13,909
Due From MN School Districts	633,714
Due From Department of Education	3,470,678
Due From Federal Govt. - DOE	1,017,730
Due From Federal Govt.	47,148
Due From Other Governmental Units	1,325,442
Inventory	41,819
Net Other Postemployment Benefit Asset	6,285,028
Capital Assets	
Land, Construction in Process	3,588,491
Other Capital Assets, Net of Depreciation/Amortization	<u>217,239,964</u>

TOTAL ASSETS 241,075,760

DEFERRED OUTFLOWS OF RESOURCES

Cost Sharing Defined Benefit Pension Plan	4,929,280
Other Postemployment Benefit	<u>352,136</u>

TOTAL DEFERRED OUTFLOWS OF RESOURCES 5,281,416

LIABILITIES

Accounts Payable	720,869
Salaries Payable	1,776,422
Payroll Deductions	237,548
Due to Other MN School Districts	454,966
Due to Other Governmental Units	180,997
Unearned Revenue	116,769
Interest Payable	2,406,529
Long-Term Liabilities Due Within One Year	7,819,639
Long-Term Liabilities	
Bonds, Net	166,399,710
Financed Purchase	1,356,677
Lease Payable	36,617
Compensated Absences	3,501,984
Net Pension Liability	15,963,220
Less Amounts Due Within One Year	<u>(7,819,639)</u>
Total Long-Term Liabilities	<u>179,438,569</u>

TOTAL LIABILITIES 193,152,308

DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied - Subs. Years	4,491,621
Cost Sharing Defined Benefit Pension Plan	7,909,413
Other Postemployment Benefit Liability	<u>1,190,032</u>

TOTAL DEFERRED INFLOWS OF RESOURCES 13,591,066

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**STATEMENT OF NET POSITION - CONTINUED**  
**June 30, 2025**

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NET POSITION	
Net Investment in Capital Assets	57,930,451
Restricted	
Student Activity	75,326
Staff Development	41,495
Literacy Incentive Aid	127,260
Taconite Building Maintenance	10
Operating Capital	374,804
Learning and Development	14,166
Gifted and Talented	4,636
English Learner	25,526
Safe Schools	31,126
Literacy Aid	50,091
LTFM	622,284
Basic Skills Programs	180,397
Public Access	35,641
Student Support Personnel	82,734
Medical Assistance	224,682
OPEB Asset	6,285,028
Food Service	748,617
Community Education	274,723
OPEB Debt Service	291,470
Unrestricted	<u>(27,806,665)</u>
TOTAL NET POSITION	<u>\$ 39,613,802</u>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Administration	\$ 1,754,189	\$ 297,295	\$	\$	\$ (1,456,894)
District Support Services	1,559,865		322,593		(1,237,272)
Elementary & Secondary					
Regular Instruction	13,814,541	397,020	707,876		(12,709,645)
Vocational Education Instruction	879,234		344,272		(534,962)
Special Education Instruction	6,313,327		5,467,077		(846,250)
Community Education and Services	1,284,672	420,765	76,249		(787,658)
Instructional Support Services	3,007,259	25,895	224,304		(2,757,060)
Pupil Support Services	6,005,487	316,427	1,044,200		(4,644,860)
Sites and Buildings	7,659,368	300,806			(7,358,562)
Fixed Costs	420,437				(420,437)
Interest on Long-Term Debt	4,936,108				(4,936,108)
Depreciation - Unallocated	4,505,391				(4,505,391)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 52,139,878</b>	<b>\$ 1,758,208</b>	<b>\$ 8,186,571</b>	<b>\$</b>	<b>(42,195,099)</b>

General Revenues

Taxes

Property Taxes, Levied for General Purposes	6,742,124
Property Taxes, Levied for Community Education and Services	156,558
Property Taxes, Levied for Debt Services	6,937,679
Property Taxes, Levied for OPEB Debt Services	40,566
Unrestricted State Aid	30,277,820
Unrestricted Investment Earnings	399,479
Other General Revenue	3,853,367

**TOTAL GENERAL REVENUES**

**48,407,593**

Change in Net Position

6,212,494

Net Position - Beginning

36,159,130

GASB 101 Adjustment - See Note 2

(2,408,924)

Error Correction - See Note 3

(348,898)

Net Position - Beginning, as restated

33,401,308

Net Position - Ending

\$ 39,613,802

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2025**

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Investments	\$ 1,115,770	\$ 2,239,744	\$ 39,797	\$ 1,404,786	\$ 4,800,097
Current Property Taxes Receivable	1,038,897	1,281,991		161,305	2,482,193
Delinquent Property Taxes Receivable	61,873	51,806		15,868	129,547
Accounts Receivable				13,909	13,909
Due From MN School Districts	633,714				633,714
Due From Department of Education	2,867,291	562,116		41,271	3,470,678
Due From Federal Govt. - DOE	1,017,730				1,017,730
Due From Federal Govt.	47,148				47,148
Due From Other Governmental Units	1,325,442				1,325,442
Inventory				41,819	41,819
<b>TOTAL ASSETS</b>	<b>\$ 8,107,865</b>	<b>\$ 4,135,657</b>	<b>\$ 39,797</b>	<b>\$ 1,678,958</b>	<b>\$ 13,962,277</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 657,463	\$	\$ 39,797	\$ 23,609	\$ 720,869
Salaries Payable	1,709,210			67,212	1,776,422
Payroll Deductions	237,548				237,548
Due To Other MN School Districts	454,966				454,966
Due To Other Governmental Units	180,997				180,997
Unearned Revenue	116,769				116,769
<b>TOTAL LIABILITIES</b>	<b>3,356,953</b>		<b>39,797</b>	<b>90,821</b>	<b>3,487,571</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Delinquent Taxes	61,873	51,806		15,868	129,547
Property Taxes Levied - Subs. Years	1,720,241	2,475,004		296,376	4,491,621
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,782,114</b>	<b>2,526,810</b>		<b>312,244</b>	<b>4,621,168</b>
<b>FUND BALANCES</b>					
Fund Balance:					
Nonspendable: Inventory				41,819	41,819
Restricted for Student Activity	75,326				75,326
Restricted for Staff Development	41,495				41,495
Restricted for Literacy Incentive Aid	127,260				127,260
Restricted for Taconite Building Maint	10				10
Restricted for Operating Capital	374,804				374,804
Restricted for Learning and Development	14,166				14,166
Restricted for Gifted and Talented	4,636				4,636
Restricted for English Learner	25,526				25,526
Restricted for Safe Schools	31,126				31,126
Restricted for Literacy Aid	50,091				50,091
Restricted for LTFM	622,284				622,284
Restricted for Basic Skills Programs	180,397				180,397
Restricted for Public Access	35,641				35,641
Restricted for Student Support Personnel	82,734				82,734
Restricted for Medical Assistance	224,682				224,682
Restricted for Debt Service		1,608,847			1,608,847
Restricted for Food Service				706,798	706,798
Restricted for Community Education				274,723	274,723
Restricted for OPEB Debt Service				291,470	291,470
Unassigned	1,078,620			(38,917)	1,039,703
<b>TOTAL FUND BALANCES</b>	<b>2,968,798</b>	<b>1,608,847</b>		<b>1,275,893</b>	<b>5,853,538</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 8,107,865</b>	<b>\$ 4,135,657</b>	<b>\$ 39,797</b>	<b>\$ 1,678,958</b>	<b>\$ 13,962,277</b>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF  
 NET POSITION  
 June 30, 2025**

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Total fund balances - governmental funds	\$ 5,853,538
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.	
Cost of capital assets	242,660,294
Less accumulated depreciation/amortization	(21,831,839)
Deferred outflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	5,281,416
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	
Bonds	(155,160,000)
Financed Purchases	(1,356,677)
Lease Payable	(36,617)
Unamortized premiums (discounts)	(11,239,710)
Compensated Absences	(3,501,984)
Net Pension Liability	(15,963,220)
Amounts pertaining to the District's benefit plan are not current financial resources and, therefore, are not reported in governmental funds.	
Net Other Postemployment Benefit Asset	6,285,028
Deferred inflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	(9,099,445)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	129,547
Interest payable is not due and payable in the current period and, therefore, is not reported as a liability in the debt service fund.	<u>(2,406,529)</u>
Net position - governmental activities	<u>\$ 39,613,802</u>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2025**

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Local Property Tax Levies	\$ 6,178,247	\$ 6,920,585	\$	\$ 745,919	\$ 13,844,751
Other Local & County Revenues	2,307,501		2,945,374	736,213	5,989,088
Revenue From State Sources	28,934,819	5,621,160		1,347,379	35,903,358
Revenue From Federal Sources	1,706,180			853,873	2,560,053
<b>TOTAL REVENUES</b>	<u>39,126,747</u>	<u>12,541,745</u>	<u>2,945,374</u>	<u>3,683,384</u>	<u>58,297,250</u>
<b>EXPENDITURES</b>					
Current					
Administration	1,754,189				1,754,189
District Support Services	1,211,765				1,211,765
Elementary & Secondary Regular Instruction	15,242,321				15,242,321
Vocational Education Instruction	874,734				874,734
Special Education Instruction	6,313,327				6,313,327
Community Education and Services				1,284,673	1,284,673
Instructional Support Services	2,986,442				2,986,442
Pupil Support Services	3,901,959			1,840,593	5,742,552
Sites and Buildings	4,676,347		1,599,932		6,276,279
Fixed Costs	420,437				420,437
Debt Service					
Principal	367,286	6,370,000		598,000	7,335,286
Interest and Fees	1,331	6,268,250		93,316	6,362,897
Capital Outlay	5,252,482		2,724,665		7,977,147
<b>TOTAL EXPENDITURES</b>	<u>43,002,620</u>	<u>12,638,250</u>	<u>4,324,597</u>	<u>3,816,582</u>	<u>63,782,049</u>
Revenues Over (Under) Expenditures	(3,875,873)	(96,505)	(1,379,223)	(133,198)	(5,484,799)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Assets	505,924				505,924
Insurance Proceeds	21,968				21,968
Debt Issued	368,180				368,180
Transfer In				165,507	165,507
Transfer Out	(165,507)				(165,507)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>730,565</u>			<u>165,507</u>	<u>896,072</u>
Net Change in Fund Balances	(3,145,308)	(96,505)	(1,379,223)	32,309	(4,588,727)
Fund Balances - Beginning	6,463,004	1,705,352	1,379,223	1,243,584	10,791,163
Error Correction - See Note 3	(348,898)				(348,898)
Fund Balances - Beginning, Restated	<u>6,114,106</u>	<u>1,705,352</u>	<u>1,379,223</u>	<u>1,243,584</u>	<u>10,442,265</u>
Fund Balances - Ending	\$ <u>2,968,798</u>	\$ <u>1,608,847</u>	\$	\$ <u>1,275,893</u>	\$ <u>5,853,538</u>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended June 30, 2025**

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Total net change in fund balances - governmental funds \$ (4,588,727)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.

Capital outlays	6,669,600
Depreciation/Amortization expense	(4,960,243)

The net book value of capital assets disposed decreases net position. (833,656)

Payment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. 7,335,286

The issuance of long-term debt provides current financial resources to the governmental funds, but the issuance increases long-term liabilities in the statement of net position. (368,179)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Also, governmental funds report the effect of premiums when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. 1,426,789

In the statement of activities, certain expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid).

Other postemployment benefit obligation	287,931
Compensated Absences	(144,182)

Recognition of additional pension expense and grant revenue for the District's proportionate share of the State of Minnesota's contribution to the PERA and TRA.

Revenue in the statement of activities that does not provide current financial resources is not reported as revenues in the governmental funds. 33,155

Change in net pension liability. 6,573,329

Changes in deferred outflows and inflows of resources related to net pension liability. (5,414,618)

Changes in deferred outflows and inflows of resources related to other postemployment benefit liability. 196,009

Change in net position - governmental activities \$ 6,212,494

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 STATEMENT OF FIDUCIARY NET POSITION  
 June 30, 2025**

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	Scholarships Custodial Fund	Postemployment Benefits Irrevocable Trust
ASSETS		
Cash and Investments	\$ <u>174,780</u>	\$ <u>12,563,998</u>
TOTAL ASSETS	\$ <u><u>174,780</u></u>	\$ <u><u>12,563,998</u></u>
NET POSITION		
Restricted:		
Scholarships	\$ 174,780	\$
Held in Trust for OPEB		<u>12,563,998</u>
TOTAL NET POSITION	\$ <u><u>174,780</u></u>	\$ <u><u>12,563,998</u></u>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 For the Year Ended June 30, 2025**

	<u>Scholarships Custodial Fund</u>	<u>Postemployment Benefits Irrevocable Trust</u>
ADDITIONS		
Investment Earnings: Interest	\$	\$ 544,924
Gifts and Donations	824	
TOTAL ADDITIONS	<u>824</u>	<u>544,924</u>
DEDUCTIONS		
Scholarships	6,300	
Benefits		530,992
Fees		38,438
TOTAL DEDUCTIONS	<u>6,300</u>	<u>569,430</u>
Change in Net Position	(5,476)	(24,506)
Net Position - Beginning	<u>180,256</u>	<u>12,588,504</u>
Net Position - Ending	<u>\$ 174,780</u>	<u>\$ 12,563,998</u>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2025**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

Independent School District No. 2909 (District) was formed and operates pursuant to applicable Minnesota laws and statutes. The Governing Body consists of a seven-member Board elected by voters of the District. Members are elected for four-year terms. The financial statements of Independent School District No. 2909 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

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

Component units are legally separated entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally dependent upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

**C. Basic Financial Statement Presentation**

The district-wide financial statements (i.e. the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function, otherwise it is presented as unallocated. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

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

#### **D. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The district-wide and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing or related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for advance amounts recognized in accordance with a statutory "tax shift." Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

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

Revenue Recognition – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within one year.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

Proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The District's internal service fund is used to account for the revocable trust fund established to provide funds needed for future OPEB obligations for employees and retirees.

As a general rule, the effect of interfund activity has been eliminated from the district-wide statements.

#### **Description of Funds**

The existence of the various District funds has been established by the State of Minnesota, Department of Education. Each fund is accounted for as an independent entity. A description of the funds included in this report are as follows:

#### **Major Governmental Funds**

General Fund – Accounts for all financial resources and transactions except those required to be accounted for in other funds including pupil transportation and capital outlay activities, which were previously (prior to July 1, 1996) accounted for in separate special revenue funds.

Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs other than OPEB bonds.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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Building Construction Fund – Accounts for financial resources used in the acquisition and construction of major capital facilities.

**Nonmajor Governmental Funds**

Special Revenue Funds – Accounts for proceeds of specific revenue sources (other than permanent fund and major capital projects) that are legally restricted to expenditures for specified purposes. The District’s special revenue funds and its purpose is as follows:

Food Service – Accounts for all activities associated with the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

Community Service – Accounts for all resources designated for programs other than those for elementary and secondary students.

Postemployment Debt Service Fund – Accounts for resources set aside and held in a revocable trust arrangement for postemployment benefits. District contributions to this fund must be expensed to an operating fund.

**Fiduciary Funds**

OPEB Irrevocable Benefit Trust Fund – Accounts for resources set aside and held in an irrevocable trust arrangement for postemployment benefits.

Scholarship Fund – Accounts for money held by the District in the capacity of trustee for others. This fund is used for the activity of a scholarship program.

**E. Specific Account Information**

Cash and Investments – Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Investments are carried at fair value. The District considers certificates of deposit to be cash.

When fair value measurements are required, various data is used in determining those values. Assets and liabilities that are carried at fair value must be classified and disclosed in the following levels based on the nature of the data used.

Level 1: Quoted market prices in active markets for identical assets or liabilities

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data

Level 3: Unobservable market inputs that are not corroborated by market data

Taxes Receivable – Taxes receivable represents taxes levied in 2024 which are not payable until 2025, net of the amount received prior to June 30.

Property Taxes – Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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the following January 1. The county generally remits taxes to the District at periodic intervals as the taxes are collected.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as unavailable revenue (property taxes levied for subsequent years).

The majority of the revenue in the general fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift." This amount is recorded as advance of unearned aid.

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

Accounts Receivable – Accounts receivable are shown net of any allowance for uncollectible amounts. No allowances for amounts uncollectible have been recorded. The only receivables not expected to be collected within one year are delinquent property taxes receivable.

Inventory – Inventory is recorded using the consumption method of accounting and consists of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method. Surplus commodities are stated at standardized costs, as determined by the Department of Agriculture.

Capital Assets – Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. Expenditures for major additions and improvements that extend the useful lives of property and equipment are capitalized. Routine expenditures for repairs and maintenance are charged to expense as incurred.

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

Capital assets not being depreciated include land and construction in process, if any.

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

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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Leases – The determination of whether an arrangement contains a lease is made at inception by evaluating whether the arrangement conveys the right to use an identified asset and whether the District has control of the right to use asset. Control includes the right to obtain present service capacity and the right to determine the nature and manner of use of the underlying asset, as specified in the contract.

Leases with an initial lease term of more than 12 months, or that contain an option to purchase that the District is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the lease commencement date. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the lease commencement. The District accounts for lease agreements with lease and non-lease components together as a single lease component for all underlying classes of assets.

The District continues to record rent expense for short term leases on a straight-line basis over the lease term. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the District is reasonable certain to exercise.

The amortizable life of assets and leasehold improvements are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

The District's lease agreements do not include any material residual value guarantees or restrictive covenants.

Compensated Absences Payable – It is the District's policy to permit employees to accumulate earned but unused vacation. All vacation pay is accrued when incurred in the district-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The District accounts for compensated absences using a days-used approach. This approach consists of gathering the historical usage of compensated absences used to determine both a liability related to leave to be used as time off and leave to be settled in cash upon termination of employment. Salary-related employer payments are included in the calculation of the compensated absence liability.

Long-Term Obligations – In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Existing bonded debt is reported at the face value of remaining indebtedness. For any new indebtedness that may be issued in the future, bond premiums and discounts will be deferred and amortized over the life of the bonds using the effective interest method. Bonds payable will be reported net of the applicable bond premium or discount. Bond issuance costs will be expensed in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Other Postemployment Benefits (OPEB) – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Retiree Benefit Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of the

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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purchase of one year or less, which are reported as cost. Postemployment healthcare expenditures have been funded through contributions to an irrevocable trust and on a pay as you go basis in the future.

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

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

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resource (expense/expenditure) until then. The District has two items that qualify for reporting in this category named *Cost Sharing Defined Benefit Pension Plan* and *Other Postemployment Benefits* which represents actuarial differences within PERA and TRA pension plans as well as amounts paid to the plans after the measurement date.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue – delinquent taxes*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental funds report unavailable revenues from one source, lease revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The item, *property taxes levied – subs. years*, is reported as a deferred inflow of resources for both the Balance Sheet – Governmental Funds and the Statement of Net Position as these amounts represent property tax revenue levied for a subsequent period. The third and fourth items, *Cost Sharing Defined Benefit Pension Plan*, and *Other Postemployment Benefits*, represents actuarial differences within PERA and TRA pension plans and other postemployment benefits.

Net Position – Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted Net Position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted Net Position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
NOTES TO BASIC FINANCIAL STATEMENTS - Continued  
June 30, 2025**

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Net Position Flow Assumption – Sometimes the government will fund outlays for a particular purpose for both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance – The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable – Consists of amounts that are not in spendable form (such as inventory) or are required to be maintained intact.

Restricted – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions and administered by the Minnesota Department of Education.

Committed – Consists of amounts constrained to specific purposes by a government itself, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned – Consists of amounts a government intends to use for a specific purpose. These constraints are established by the Board of Education and/or management. The Board of Education delegates the authority to assign fund balances to the superintendent.

Unassigned – Consists of amounts that are available for any purpose; positive amounts are reported only in the general fund.

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

The District has a minimum fund balance policy. The goal is to maintain a minimum of 15 percent or a maximum of 25 percent of the prior fiscal year's expenditures.

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Ultimate results could differ from those estimates.

**NOTE 2 CHANGE IN ACCOUNTING PRINCIPLES**

The District implemented GASB Statement No. 101, *Compensated Absences*, in the fiscal year ended June 30, 2025. GASB Statement No. 101 establishes uniform accounting and financial reporting requirements for compensated absences.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

The adoption of GASB 101 resulted in the recognition of an additional compensated absence liability of \$2,408,924 as of July 1, 2024.

**NOTE 3 CORRECTION OF AN ERROR**

During fiscal year 2025, the District determined that the due from other MN districts receivable was misstated in the prior year. A correction was made to fix the error reducing net position and fund balance by \$348,898.

**NOTE 4 DEPOSITS AND INVESTMENTS**

The District maintains a cash account at its depository bank. Investments are carried at fair value. The District considers certificates of deposit to be cash.

The District's interest income for the year ended June 30, 2025, was \$399,479.

The pooled cash and investment accounts are comprised of the following:

	Governmental Activities	Fiduciary Funds	Total
Cash	\$ 3,777,039	\$ 82,702	\$ 3,859,741
Investments	1,023,058	12,656,076	13,679,134
Total	<u>\$ 4,800,097</u>	<u>\$ 12,738,778</u>	<u>\$ 17,538,875</u>

As of June 30, 2025, the District had the following investments:

Investments	Fair Value	Investment Maturities (in Years)				Credit Rating	Rating Agency
		< 1	1 - 5	6-10	> 10		
MN School District Liquid Asset Fund	\$ 357,825	\$ 357,825	\$	\$	\$	N/A	N/A
MN Trust	8,040,822	8,040,822				N/A	N/A
Guaranteed Investment Contract	5,280,487	5,280,487				N/A	N/A
Total Investments by Fair Value	<u>\$ 13,679,134</u>	<u>\$ 13,679,134</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>		

Investments	Fair Value		Total
	Level 1	Level 2	
MN School District Liquid Asset Fund	\$ 357,825	\$	\$ 357,825
MN Trust	8,040,822		8,040,822
Guaranteed Investment Contract		5,280,487	5,280,487
Total Investments by Fair Value	<u>\$ 8,398,647</u>	<u>\$ 5,280,487</u>	<u>\$ 13,679,134</u>

The Minnesota School District Liquid Asset Fund and the MN Trust are common law trusts organized and existing under the laws of the State of Minnesota, in accordance with the provisions of the Minnesota Joint Powers Act. The general objective of the Fund is to provide a high yield for the participants while maintaining liquidity and preserving capital by investing only in instruments authorized by Minnesota Statutes, which govern the temporary investment of school district monies. In addition, the fixed rate/term portion of the program is also structured with safety of principal as the major objective.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
NOTES TO BASIC FINANCIAL STATEMENTS - Continued  
June 30, 2025**

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The Minnesota School District Liquid Asset Fund and the MN Trust are external investment pools not registered with the Securities Exchange Commission (SEC) that follow the same regulatory rules of the SEC under 2a7. The fair value of the position is the same as the value of the pool shares.

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The District may invest idle funds as authorized in Minnesota Statutes, as follows:

- (a) Direct obligations or obligations guaranteed or insured issued by the United States, its agencies, its instrumentalities, or organizations created by an act of Congress.
- (b) General obligations and revenue obligations of any state or local government with taxing powers rated "A" and "AA", respectively, and general obligations of the Minnesota Housing Finance Agency which is a moral obligation of the State of Minnesota and rated "A" or better.
- (c) Commercial paper issued by United States corporations or their Canadian subsidiaries, rated in the highest quality by at least two rating agencies, and maturing in 270 days or less.
- (d) Time deposits that are fully insured by the FDIC or bankers acceptances of U.S. banks.
- (e) Shares of investment companies registered under the Federal Investment Company Act of 1940 and whose only investments are in securities described in (a) above.
- (f) Repurchase or reverse repurchase agreements with banks that are qualified as a "depository" of public funds of the government entity, any other financial institution which is a member of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
- (g) Guaranteed investment contracts (GIC's) issued or guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories, or in the top three rating categories for long-term GIC's issued by Minnesota banks.
- (h) Securities lending agreements with financial institutions having its principal executive office in Minnesota and meeting the qualifications described in (f) above.

The Minnesota School District Liquid Asset Fund is rated AAAM by Standard & Poor's, while the MN Trust is rated Aaa by Moody's Investors Services.

Concentration of Credit Risk - The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk - Deposits - The District does not have a policy for custodial credit risk. In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the District's board, all of which are members of the Federal Reserve System. Minnesota Statutes require that all district deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds. As of June 30, 2025, the District was not exposed to custodial credit risk.

Custodial Credit Risk - Investments - None of the District's investments are subject to the credit risk classifications as noted in paragraph 9 of GASB Statement 40.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 2,769,299	\$ 95,915	\$ 68,138	\$ 2,797,076
Construction in Process	44,979,498	791,415	44,979,498	791,415
Total Capital Assets, Not Being Depreciated	<u>47,748,797</u>	<u>887,330</u>	<u>45,047,636</u>	<u>3,588,491</u>
Capital Assets, Being Depreciated:				
Land Improvements	10,347,762		218,449	10,129,313
Buildings	174,817,540	49,372,163	2,154,704	222,034,999
Equipment	5,994,808	1,333,802	476,922	6,851,688
Right to Use - Lease Building		55,803		55,803
Total Capital Assets, Being Depreciated	<u>191,160,110</u>	<u>50,761,768</u>	<u>2,850,075</u>	<u>239,071,803</u>
Less Accumulated Depreciation For:				
Land Improvements	827,878	499,429	178,162	1,149,145
Buildings	14,426,183	4,016,352	1,438,710	17,003,825
Equipment	3,702,092	425,280	467,685	3,659,687
Right to Use - Lease Building		19,182		19,182
Total Accumulated Depreciation	<u>18,956,153</u>	<u>4,960,243</u>	<u>2,084,557</u>	<u>21,831,839</u>
Total Capital Assets, Being Depreciated, Net	<u>172,203,957</u>	<u>45,801,525</u>	<u>765,518</u>	<u>217,239,964</u>
Governmental Activities Capital Assets, Net	<u>\$ 219,952,754</u>	<u>\$ 46,688,855</u>	<u>\$ 45,813,154</u>	<u>\$ 220,828,455</u>

In the statement of activities, depreciation/amortization expense was charged to the following governmental functions:

Elementary & Secondary Regular Instruction	\$ 62,141
Instructional Support Services	18,643
Pupil Support Services	244,535
Sites and Buildings	129,533
	<u>454,852</u>
Unallocated	4,505,391
Total Depreciation/Amortization Expense	<u>\$ 4,960,243</u>

**NOTE 6 DEFINED BENEFIT PENSION PLANS - STATEWIDE**

Substantially, all employees of the District are required by state law to belong to pension plans administered by Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), all of which are administered on a statewide basis.

Disclosures relating to these plans follow:

**A. Public Employees Retirement Association**

Plan Description – The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan’s financial reporting requirements. PERA’s defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA’s defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

*General Employees Retirement Plan (General Plan)*

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

Benefits Provided – PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is “vested,” they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan requires three years of service to vest. Benefits are based on a member’s highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of June 30 before the effective date of the increase will receive a prorated increase.

Contributions – *Minnesota Statutes* chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were \$477,570. The District's contributions were equal to the required contributions for each year as set by state statute.

Pension Costs – At June 30, 2025, the District reported a liability of \$2,682,689 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$69,369.

District's proportionate share of net pension liability	\$ 2,682,689
State of Minnesota's proportionate share of the net pension liability associated with the District	69,369
Total	<u>\$ 2,752,058</u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0726% at the end of the measurement period and 0.0782% for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of \$100,589 for its proportionate share of the General Employee Plan's pension expense. In addition, the District recognized \$(1,332) as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$11,904 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 259,559	\$
Net difference between projected and actual earnings on pension plan inv.		732,390
Changes in actuarial assumptions	14,729	1,073,059
Changes in proportion	32,026	366,597
Employer contributions subsequent to the measurement date	477,570	
Total	<u>\$ 783,884</u>	<u>\$ 2,172,046</u>

The \$477,570 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2026	\$ (982,772)
2027	(253,641)
2028	(423,605)
2029	(205,714)

Long-Term Expected Return on Investments – The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	5.10%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%
International Equity	16.50%	5.30%

Actuarial Methods and Assumptions – The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 NOTES TO BASIC FINANCIAL STATEMENTS - Continued  
 June 30, 2025**

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Inflation is assumed to be 2.25 percent. Benefit increases after retirement are assumed to be 1.25 percent.

Salary growth assumptions range in annual increments from 10.25% after one year of service to 3% after 27 years of service.

Mortality rates are based on the Pub-2010 General Employee Mortality Table.

Actuarial assumptions are reviewed every four years. The most recent four-year experience study was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Discount Rate – The discount rate used to measure the total pension liability in 2024 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity – The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
\$ 5,859,424	\$ 2,682,689	\$ 69,534

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 NOTES TO BASIC FINANCIAL STATEMENTS - Continued  
 June 30, 2025**

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Pension Plan Fiduciary Net Position – Detailed information about each defined benefit pension plan’s fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

**B. Teachers Retirement Association**

Plan Description - The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

Benefits Provided - TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any consecutive 60 months of formula service, age and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

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

Tier I Benefits:

<u>Tier I</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	1 <sup>st</sup> ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	1 <sup>st</sup> ten years if service years are up to July 1, 2006	1.2 percent per year
	1 <sup>st</sup> ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

With these provisions:

- a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- b) 3 percent per year early retirement reduction factors for all years under normal retirement age.
- c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

or



**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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Mortality Assumption

Pre-retirement	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

*\* The assumptions prescribed are based on the experience study dated August 2, 2023. For GASB67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary*

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Geometric Mean)
Domestic Equity	33.50%	5.10%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%
International Equity	16.50%	5.30%

Changes in actuarial assumptions since the 2023 valuation:

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Net Pension Liability - On June 30, 2025, the District reported a liability of \$13,280,531 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.2090% at the end of the measurement period and 0.2200% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of net pension liability	\$	13,280,531
State's proportionate share of the net pension liability associated with the District		868,330

For the year ended June 30, 2025, the District recognized pension expense of \$1,009,204. It also recognized \$47,733 as an increase to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$79,218 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

On June 30, 2025, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 650,075	\$ 175,144
Net difference between projected and actual earnings on plan inv.		1,614,088
Changes in actuarial assumptions	1,234,364	1,583,739
Changes in proportion	1,002,450	2,364,396
District contributions subsequent to the measurement date	1,258,507	
Total	<u>\$ 4,145,396</u>	<u>\$ 5,737,367</u>

\$1,258,507 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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Year Ending June 30	Pension Expense Amount
2026	\$ (1,095,716)
2027	425,373
2028	(919,496)
2029	(916,060)
2030	(344,579)

Pension Liability Sensitivity - The following presents the net pension liability calculated using the discount rate of 7.00 percent as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage higher (8.00 percent) than the current rate.

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
\$ 23,387,792	\$ 13,280,531	\$ 4,962,015

Pension Plan Fiduciary Net Position - Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at [www.MinnesotaTRA.org](http://www.MinnesotaTRA.org), by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling (651)-296-2409 or (800)-657-3669.

The District recognized total pension expense of \$1,109,793 for all of the pension plans in which it participates.

**NOTE 7 OTHER POSTEMPLOYMENT BENEFITS**

Plan Description - The District’s Plan is a single-employer defined benefit healthcare plan to eligible retirees and their spouses. The authority and requirement to provide these benefits is established in Minnesota Statutes Section 471.61, Subd. 2b. The benefit levels, employee contributions, and employer contributions are governed by the District and can be amended by the District through the District’s collective bargaining agreements with employee groups. The District has established a Postemployment Benefits Revocable Trust (Trust) to account for the accumulation plan assets available to pay for current and future postemployment health care costs. The Trust does not issue a standalone financial report, but is included in this report of the District.

Benefits Provided – The District provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan.

Funding Policy - Retirees and their spouses contribute to the healthcare plan at the same rate as District employees. Since the premium is a blended rate determined on the entire active and retiree population, the retirees are receiving an implicit rate subsidy. The District provides postemployment healthcare benefits to qualifying retirees.

Employees Covered by Benefit Term – At June 30, 2025, the following employees were covered by the benefit terms:

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

Active employees electing coverage	155
Active employees waiving coverage	66
Retirees electing coverage	125
Total Members	<u>346</u>

Total OPEB Liability – The District’s net OPEB liability (asset) of \$(6,285,028) was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2024.

Actuarial Assumptions – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Healthcare Cost Trend Rates	7.6 percent, gradually decreasing over several decades to an ultimate rate of 3.9 percent in 2076 and later years.

The discount rate is based on the estimated yield of 20-year AA-rated municipal bonds. The overall single discount rate is 3.5%.

In the June 30, 2024 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at Beginning of Year	\$ 6,591,407	\$ 12,588,504	\$ (5,997,097)
Changes for the year:			
Service Cost	9,006		9,006
Interest Cost	220,382		220,382
Employer Contributions		76,566	(76,566)
Projected Investment Return		476,486	(476,486)
Differences between Expected and Actual Experience	35,733		35,733
Benefit Payments	(607,558)	(607,558)	
Net changes	<u>(342,437)</u>	<u>(54,506)</u>	<u>(287,931)</u>
Balances at End of Year	\$ <u>6,248,970</u>	\$ <u>12,533,998</u>	\$ <u>(6,285,028)</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.50 percent) or one percentage point higher (4.50 percent) than the current rate:

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

District Total OPEB Liability		
1% Decrease (2.50%)	Current (3.50%)	1% Increase (4.50%)
\$	(5,735,224)	\$ (6,285,028)
		\$ (6,762,059)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (6.6 percent decreasing to 2.9 percent) or one percentage point higher (8.6 percent decreasing to 4.9 percent) than the current healthcare cost trend rates:

District Healthcare Cost Trend Rates		
(6.6% decreasing to 2.9%)	(7.6% decreasing to 3.9%)	(8.6% decreasing to 4.9%)
\$	(6,809,583)	\$ (6,285,028)
		\$ (5,690,405)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2025, the District recognized OPEB expense of \$(407,376). At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 352,136	\$
Net Investment Income - Asset Gain (Loss)		241,753
Changes in assumptions		948,279
Total	\$ 352,136	\$ 1,190,032

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

Year Ending June 30	OPEB Expense Amount
2026	\$ (205,329)
2027	(221,691)
2028	(193,246)
2029	(143,930)
2030	(77,289)
Thereafter	3,589

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

**NOTE 8 LONG-TERM LIABILITIES**

Changes in the District's long-term liabilities for the year ended June 30, 2025 are as follows:

**Summary of Long-Term Debt**

	Beginning Balance (restated)	Additions	Retired	Ending Balance	Due Within One Year
General Obligation Bonds Payable					
2017 Taxable OPEB Refunding Bonds	\$ 5,265,000	\$	\$ 370,000	\$ 4,895,000	\$ 380,000
2017 Taxable OPEB Bonds	228,000		228,000		
2019 School Building Bonds	118,430,000		5,220,000	113,210,000	5,480,000
2019A School Building Bonds	24,635,000		1,150,000	23,485,000	1,155,000
2023A GO School Building Bonds	13,570,000			13,570,000	230,000
Unamortized Premium on Bonds	12,004,960		765,250	11,239,710	
Total Bonds	<u>174,132,960</u>		<u>7,733,250</u>	<u>166,399,710</u>	<u>7,245,000</u>
Lease Payable		55,803	19,186	36,617	17,967
Financed Purchases	1,392,401	312,376	348,100	1,356,677	359,861
Compensated Absences	3,357,802	144,182		3,501,984	196,811
Total Long-Term Liabilities	<u>\$ 178,883,163</u>	<u>\$ 512,361</u>	<u>\$ 8,100,536</u>	<u>\$ 171,294,988</u>	<u>\$ 7,819,639</u>

Compensated absences payable are presented net of additions and retirements. The District's interest expense for the year ended June 30, 2025 was \$4,936,108.

**A. G.O. School Building Bond and OPEB Refunding Bond**

Date of Issue	Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 6/30/25	Amounts Due in 2025-2026	
						Principal	Interest
2017	3.0 - 4.0	2036	\$ 7,400,000	\$ 370,000	\$ 4,895,000	\$ 380,000	\$ 162,270
2017	3.0 - 4.0		1,280,000	228,000			
2019	3.0 - 5.0	2040	136,355,000	5,220,000	113,210,000	5,480,000	4,142,200
2019	3.0 - 5.0	2040	28,550,000	1,150,000	23,485,000	1,155,000	861,850
2023	4.0 - 5.0	2042	13,570,000		13,570,000	230,000	609,350
				<u>\$ 6,968,000</u>	<u>\$ 155,160,000</u>	<u>\$ 7,245,000</u>	<u>\$ 5,775,670</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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Annual debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest
2026	\$ 7,245,000	\$ 5,775,670
2027	7,555,000	5,421,020
2028	7,930,000	5,051,070
2029	8,425,000	4,662,570
2030	8,945,000	4,249,620
2031-2035	51,250,000	15,284,305
2036-2040	60,725,000	6,426,100
2041-2042	3,085,000	187,000
	<u>\$ 155,160,000</u>	<u>\$ 47,057,355</u>

**B. Lease Payable**

In fiscal year 2025, the District entered into a lease agreement for the lease of hockey facilities at the City of Virginia's Iron Trail Motors Event Center Building. The contract commenced on August 26, 2024 and terminates on March 31, 2027, with an annual lease payment of \$19,360.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025, are as follows:

Year Ending June 30	Principal	Interest
2026	\$ 17,967	\$ 1,393
2027	18,650	710
	<u>\$ 36,617</u>	<u>\$ 2,103</u>

**C. Financed Purchase**

The District entered into financed purchase agreements to finance the purchase of Ipads and solar panels. Both agreements have a 0% interest rate.

The future obligations as of June 30, 2025, are as follows:

Year Ending June 30	Principal
2026	\$ 359,861
2027	360,029
2028	360,392
2029	12,664
2030	13,049
2031-2035	71,427
2036-2040	82,943
2041-2045	96,312
	<u>\$ 1,356,677</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 NOTES TO BASIC FINANCIAL STATEMENTS - Continued  
 June 30, 2025**

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**NOTE 9 COMPENSATED ABSENCES**

The District has compensated absences consisting of severance plans, vacation plans, and sick leave. The District accounts for compensated absences using a days-used approach. This approach consists of gathering the historical usage of compensated absences used to determine both a liability related to leave to be used as time off and leave to be settled in cash upon termination of employment. Salary-related employer payments are included in the calculation of the compensated absence liability. At June 30, 2025, the estimated liability under this plan was \$3,501,984.

**NOTE 10 INTERFUND TRANSFERS**

The composition of interfund balances as of June 30, 2025 are as follows:

Interfund Transfers:

<u>Transfer In</u>	<u>Transfer Out</u>	
Nonmajor Governmental Funds	General	\$ 165,507
		<u>\$ 165,507</u>

The purpose of the transfer is to cover the school readiness deficit in the community service fund.

**NOTE 11 CONTINGENCIES**

The District receives significant financial assistance from numerous federal, state, and local governmental agencies in the form of grants and aids. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2025.

The District has construction commitments of approximately \$92,000 as of June 30, 2025. This does not include retainage, which had been accrued in these financial statements.

**NOTE 12 JOINT VENTURES**

**Northern St. Louis County Family Services Collaborative**

The Northern St. Louis County Family Services Collaborative was established pursuant to Minn. Stat. section 124S.23. The Collaborative includes St. Louis County; several St. Louis County agencies; Arrowhead Economic Opportunity Agency; Arrowhead Regional Corrections; Range Mental Health; Bois Forte Reservation; Northland Special Education Cooperative; and Independent School District Nos. 695, 696, 698, 701, 707, 712, 2142, 2909, 2711, and 6076. The purpose of the Collaborative is to support partnerships, both regionally and locally, that promote and support healthy families. The Collaborative serves children and families by encouraging collaboration of integrated family centered services, which provide education, advocacy, and support.

Control of the Northern St. Louis County Family Services Collaborative is vested in a Board of Directors appointed by its members. Independent School District No. 2142 appoints two members on the Board; all other members appoint only one. Financing is provided by state and federal grants, appropriations from the Collaborative members, and miscellaneous revenues. Independent School District No. 2142 and St. Louis

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS - Continued**  
**June 30, 2025**

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County are the fiscal agents for the Collaborative. The District receives funds from the Collaborative as reimbursement for eligible expenditures. Separate financial information can be obtained from Northern St. Louis County Family Services Collaborative, 1701 North 9<sup>th</sup> Avenue, Virginia, Minnesota 55792.

**Joint Cable Television Access Board**

The Joint Cable Television Access Board is a joint powers agreement between the City of Eveleth, Minnesota, the town of Fayal, Minnesota, and the District and is made pursuant to Minn. Stat. section 471.59. The general purpose of this agreement is to create a board to organize, manage, conduct, operate and facilitate community-oriented television programming on access channels set aside by cable operators for public, educational, and governmental use.

The joint board consisted of 7 members; three from the City and two members appointed by the other parties to the agreement. It is the primary responsibility of the City of Eveleth, Minnesota, and the Town of Fayal, Minnesota to adequately and properly fund the Board. The contribution of the District shall be in the form of in-kind services such as fiscal and bookkeeping services or oversight, organizational and supervisory services. The District shall be the fiscal agent for the Board with the value of its services being considered as part of its in-kind contribution.

If this joint powers agreement is terminated, all personal property equipment shall be utilized to pay off any existing or contingent liabilities with the remaining, if any, surplus monies or property to be returned to the remaining parties in a proportion commensurate with the member's representation on the board or as otherwise agreed upon by the members. Should a member decide to withdraw from this agreement, that member shall waive and forego any right or interest it shall have in and to the funds or personal property of the joint board.

The District, as the fiscal agent for the Board, accounts for the activities in a custodial fund. As of June 30, 2025, the Joint Cable Television Access Board has no assets or liabilities.

**NOTE 13 RISK MANAGEMENT**

The District's property and liability premiums and unemployment claims are paid by the General Fund. Worker's compensation premiums are paid by the General and Food Service Funds based on salaries. There were no significant reductions in insurance coverage from coverage in prior years and insurance settlements have not exceeded insurance coverage in any of the last three years.

The District purchases commercial insurance for property and liability, transferring the risk of loss to the insurance carrier.

The District participates in a risk pool for worker's compensation insurance. The pool in turn contracts with an insurance carrier, thereby transferring the risk from the pool members to the insurance carrier. The worker's compensation policy is retrospectively rated in that the initial premium is adjusted based on the actual experience during the coverage period of the group of entities that participate in the pool.

The District handles unemployment costs through a self-insurance plan. The District retains the risks associated with unemployment claims.

**NOTE 14 NEW PRONOUNCEMENTS**

GASB Statement No. 103, *Financial Reporting Model Improvements*, revises the requirements for management's discussion and analysis with the goal of making it more readable and understandable, requires unusual or infrequent items to be presented separately, defines operating and nonoperating revenues, includes a new section for noncapital subsidies for proprietary funds' statement of revenues, expenses and changes in net position, removes the option to disclose major component information in the notes and requires them to be shown individually or in combine financial statements following the fund financial statements and requires budgetary comparisons to be presented as RSI with new columns for variances between original-to-final budget and final budget-to-actual results. This statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note. These items include disclosing separately lease assets, intangible right-to-use assets, subscription assets and intangible assets. In addition, additional disclosures will be required for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Management has not yet determined what effect these statements will have on the entity's financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**For the Year Ended June 30, 2025**

	Original & Final Budgeted Amounts	Actual	Over (Under) Final Budget
<b>REVENUES</b>			
Local Property Tax Levies	\$ 5,150,893	\$ 6,178,247	\$ 1,027,354
Other Local & County Revenues	1,319,349	2,307,501	988,152
Revenue From State Sources	28,145,850	28,934,819	788,969
Revenue From Federal Sources	<u>1,231,074</u>	<u>1,706,180</u>	<u>475,106</u>
<b>TOTAL REVENUES</b>	<u>35,847,166</u>	<u>39,126,747</u>	<u>3,279,581</u>
<b>EXPENDITURES</b>			
Current			
Administration	1,788,549	1,754,189	(34,360)
District Support Services	958,632	1,211,765	253,133
Elementary & Secondary			
Regular Instruction	16,274,158	15,242,321	(1,031,837)
Vocational Education Instruction	138,824	874,734	735,910
Special Education Instruction	5,409,528	6,313,327	903,799
Instructional Support Services	1,854,121	2,986,442	1,132,321
Pupil Support Services	3,400,793	3,901,959	501,166
Sites and Buildings	6,030,214	4,676,347	(1,353,867)
Fixed Costs	415,000	420,437	5,437
Debt Service			
Principal		367,286	367,286
Interest		1,331	1,331
Capital Outlay	<u>536,000</u>	<u>5,252,482</u>	<u>4,716,482</u>
<b>TOTAL EXPENDITURES</b>	<u>36,805,819</u>	<u>43,002,620</u>	<u>6,196,801</u>
Revenues Over (Under) Expenditures	(958,653)	(3,875,873)	(2,917,220)
<b>OTHER FINANCING SOURCES (USES)</b>			
Debt Issued		368,180	368,180
Sale of Assets		505,924	505,924
Insurance Proceeds		21,968	21,968
Transfer Out		<u>(165,507)</u>	<u>(165,507)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<u>730,565</u>	<u>730,565</u>
Net Change in Fund Balances	(958,653)	(3,145,308)	(2,186,655)
Fund Balances - Beginning	6,463,004	6,463,004	
Error Correction - See Note 3		<u>(348,898)</u>	
Fund Balances - Beginning, Restated	<u>6,463,004</u>	<u>6,114,106</u>	
Fund Balances - Ending	<u>\$ 5,504,351</u>	<u>\$ 2,968,798</u>	<u>\$ (2,186,655)</u>

See Notes to the Required Supplementary Information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**Last 10 Years**

	2022	2023	2024	2025
Total OPEB Liability				
Service Cost	\$ 14,152	\$ 14,577	\$ 15,014	\$ 9,006
Interest	171,176	161,830	154,535	220,382
Assumption Changes			(1,364,189)	
Differences Between Expected and Actual Experience		85,673	395,997	35,733
Benefit Payments	(694,932)	(611,163)	(643,363)	(607,558)
Net Change in Total OPEB Liability	(509,604)	(349,083)	(1,442,006)	(342,437)
Total OPEB Liability - Beginning	8,892,100	8,382,496	8,033,413	6,591,407
Total OPEB Liability Ending (a)	<u>\$ 8,382,496</u>	<u>\$ 8,033,413</u>	<u>\$ 6,591,407</u>	<u>\$ 6,248,970</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 296,023	\$ 30,760	\$ 52,434	\$ 76,566
Projected Investment Return	175,631	393,397	522,598	476,486
Benefit Payments	(694,932)	(611,163)	(643,363)	(607,558)
Administrative Expenses	(500)	(500)	(500)	
Net Change in Plan Fiduciary Net Position	(223,778)	(187,506)	(68,831)	(54,506)
Plan Fiduciary Net Position - Beginning	13,068,619	12,844,841	12,657,335	12,588,504
Plan Fiduciary Net Position - Ending (b)	<u>\$ 12,844,841</u>	<u>\$ 12,657,335</u>	<u>\$ 12,588,504</u>	<u>\$ 12,533,998</u>
District's Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$ (4,462,345)</u>	<u>\$ (4,623,922)</u>	<u>\$ (5,997,097)</u>	<u>\$ (6,285,028)</u>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	153.23%	157.56%	190.98%	200.58%
Covered Payroll	\$ 20,369,421	\$ 20,596,999	\$ 20,593,751	\$ 21,240,223
District's Net OPEB Liability as a Percentage of Covered Payroll	-21.91%	-22.45%	-29.12%	-29.59%

The schedule is intended to show a ten year trend. Information was not presented for the fiscal years ending June 30, 2021 and prior because ISD No. 2909 had not yet been formed and combining information from the most recent actuarial reports from ISD No. 706 and ISD No. 2154 was considered unsuitable comparative information.

See Notes to the Required Supplementary Information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 SCHEDULE OF DISTRICT CONTRIBUTIONS  
 Last 10 Years**

	<u>Fiscal Year Ended June 30</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
<b>PERA</b>						
	2016	\$ 413,379	\$ 413,379	\$	3,439,720	12.02 %
	2017	423,242	423,242		5,643,227	7.50
	2018	426,044	426,044		5,680,587	7.50
	2019	447,165	447,165		5,962,200	7.50
	2020	449,904	449,904		5,998,720	7.50
	2021	414,937	414,937		5,532,493	7.50
	2022	456,719	456,719		6,089,587	7.50
	2023	467,648	467,648		6,235,307	7.50
	2024	478,918	478,918		6,385,551	7.50
	2025	477,570	477,570		6,367,568	7.50
<b>TRA</b>						
	2016	\$ 899,102	\$ 899,102	\$	7,608,533	11.82 %
	2017	922,999	922,999		12,306,653	7.50
	2018	930,343	930,343		12,404,573	7.50
	2019	1,020,360	1,020,360		13,234,241	7.71
	2020	1,058,460	1,058,460		13,364,394	7.92
	2021	1,094,160	1,094,160		13,458,303	8.13
	2022	1,163,682	1,163,682		13,953,022	8.34
	2023	1,158,066	1,158,066		13,544,632	8.55
	2024	1,215,164	1,215,164		13,887,579	8.75
	2025	1,258,507	1,258,507		14,161,074	8.89

The amounts presented for each fiscal year were determined as of the District's year end which is June 30th.

Information presented for the fiscal years ending June 30, 2020 and prior were completed by combining ISD #706 Virginia Schools and ISD # 2154 Eveleth-Gilbert Schools because ISD #2909 had not yet been formed.

See Notes to the Required Supplementary Information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**SCHEDULE OF DISTRICT SHARE OF NET PENSION LIABILITY**  
**Last 10 Years**

Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District (if Applicable)	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>PERA</b>							
2015	0.0888 %	\$ 4,602,077	\$	\$ 4,602,077	\$ 5,236,094	87.89 %	78.19 %
2016	0.0887	7,202,000	94,000	7,296,000	5,511,720	130.67	68.90
2017	0.0893	5,700,853	71,718	5,772,571	5,643,227	101.02	75.90
2018	0.0845	4,687,713	153,639	4,841,352	5,680,586	82.52	79.53
2019	0.0840	4,644,172	144,327	4,788,499	5,962,200	77.89	80.23
2020	0.0833	4,994,216	153,881	5,148,097	5,148,097	97.01	79.06
2021	0.0786	3,360,842	102,502	3,463,344	5,532,493	60.75	87.00
2022	0.0816	6,462,747	189,486	6,652,233	6,089,587	106.13	76.67
2023	0.0782	4,372,856	120,611	4,493,467	6,235,307	70.13	83.10
2024	0.0726	2,682,689	69,369	2,752,058	6,385,551	42.01	89.08
<b>TRA</b>							
2015	0.2312 %	\$ 14,302,006	\$ 1,753,879	\$ 16,055,885	\$ 11,784,168	121.37 %	81.50 %
2016	0.2179	51,974,349	5,217,490	57,191,839	11,988,026	433.55	76.80
2017	0.2282	45,552,859	4,402,404	49,955,263	12,306,653	370.15	44.88
2018	0.2252	14,143,779	1,329,159	15,472,938	12,404,574	114.02	51.57
2019	0.2300	14,660,248	1,297,624	15,957,872	13,604,800	107.76	78.07
2020	0.2611	19,290,417	1,616,131	20,906,548	13,728,405	140.51	78.21
2021	0.1925	8,424,375	710,041	9,134,416	11,512,325	73.18	75.48
2022	0.2179	17,448,279	1,294,170	18,742,449	13,953,022	125.05	86.63
2023	0.2200	18,163,693	1,272,283	19,435,976	13,544,632	134.10	76.17
2024	0.2090	13,280,531	868,330	14,148,861	13,887,579	95.63	82.07

The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability which is June 30 of the previous fiscal year.

Information presented for the fiscal years ending June 30, 2020 and prior were completed by combining ISD #706 Virginia Schools and ISD # 2154 Eveleth-Gilbert Schools because ISD #2909 had not yet been formed.

See Notes to the Required Supplementary Information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2025**

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**NOTE 1 BUDGETARY DATA**

Budgets are prepared for District funds on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. All appropriations lapse at year end. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting is not utilized in the governmental funds of the District.

The budget is adopted through the passage of a resolution. Administration can authorize the transfer of budgeted amounts within any fund. Any revisions that alter the total expenditures of any fund must be approved by the governing board. The legal level of budgetary control is the fund level. The annual appropriated budget is not legally binding on the District unless the District has a deficit fund balance which exceeds 2.5% of expenditures.

**NOTE 2 EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2025, expenditures exceeded appropriations in the general fund by \$6,196,801.

**NOTE 3 DEFINED BENEFIT PLANS**

**PERA**

2024 Changes

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

**TRA**

Changes in actuarial assumptions since the 2023 valuation:

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - Continued  
June 30, 2025**

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- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

**NOTE 4 OTHER POSTEMPLOYMENT BENEFITS**

Plan Changes:

- None.

Assumption Changes:

- None.

Method Changes:

- None

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2025**

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	Postemployment Debt Service Fund	
<b>ASSETS</b>				
Cash and Investments	\$ 699,132	\$ 289,356	\$ 416,298	\$ 1,404,786
Current Property Taxes Receivable			161,305	161,305
Delinquent Property Taxes Receivable			15,868	15,868
Accounts Receivable	13,909			13,909
Due From Department of Education	3,931	27,097	10,243	41,271
Inventory	41,819			41,819
<b>TOTAL ASSETS</b>	<b>\$ 758,791</b>	<b>\$ 316,453</b>	<b>\$ 603,714</b>	<b>\$ 1,678,958</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 10,174	\$ 13,435		\$ 23,609
Salaries Payable		67,212		67,212
<b>TOTAL LIABILITIES</b>	<b>10,174</b>	<b>80,647</b>		<b>90,821</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue - Delinquent Taxes			15,868	15,868
Property Taxes Levied - Subs. Years			296,376	296,376
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>			<b>312,244</b>	<b>312,244</b>
<b>FUND BALANCES</b>				
Fund Balance:				
Nonspendable: Inventory	41,819			41,819
Restricted for Food Service	706,798			706,798
Restricted for Community Education		274,723		274,723
Restricted for OPEB Debt Service			291,470	291,470
Unassigned		(38,917)		(38,917)
<b>TOTAL FUND BALANCES</b>	<b>748,617</b>	<b>235,806</b>	<b>291,470</b>	<b>1,275,893</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 758,791</b>	<b>\$ 316,453</b>	<b>\$ 603,714</b>	<b>\$ 1,678,958</b>

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2025**

	Special Revenue Funds		Postemployment Debt Service Fund	Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund		
<b>REVENUES</b>				
Local Property Tax Levies	\$	\$	\$	\$
Other Local & County Revenues	282,922	453,291	588,381	736,213
Revenue From State Sources	828,263	416,683	102,433	1,347,379
Revenue From Federal Sources	853,873			853,873
<b>TOTAL REVENUES</b>	<u>1,965,058</u>	<u>1,027,512</u>	<u>690,814</u>	<u>3,683,384</u>
<b>EXPENDITURES</b>				
Current				
Community Education and Services		1,284,673		1,284,673
Pupil Support Services	1,840,593			1,840,593
Debt Service				
Principal			598,000	598,000
Interest and Fees			93,316	93,316
<b>TOTAL EXPENDITURES</b>	<u>1,840,593</u>	<u>1,284,673</u>	<u>691,316</u>	<u>3,816,582</u>
Revenues Over (Under) Expenditures	124,465	(257,161)	(502)	(133,198)
<b>OTHER FINANCING SOURCES</b>				
Transfer In		165,507		165,507
<b>TOTAL OTHER FINANCING SOURCES</b>		<u>165,507</u>		<u>165,507</u>
Net Change in Fund Balances	124,465	(91,654)	(502)	32,309
Fund Balances - Beginning	624,152	327,460	291,972	1,243,584
Fund Balances - Ending	<u>\$ 748,617</u>	<u>\$ 235,806</u>	<u>\$ 291,470</u>	<u>\$ 1,275,893</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**SCHEDULE OF CHANGES IN FUND BALANCES**  
**For the Year Ended June 30, 2025**

	Balance Beginning of Year	Revenues	Expenditures	Transfers	Insurance Proceeds	Debt Issued	Error Correction	Sale of Assets	Balance End of Year
<b>Governmental Funds</b>									
General Fund									
Nonspendable	\$ 8,042	\$	\$	\$ (8,042)	\$	\$	\$	\$	\$
Restricted for:									
Student Activity	70,426	50,815	45,915						75,326
Staff Development	272,033	367,174	597,712						41,495
Literacy Incentive Aid	51,288	110,931	34,959						127,260
Taconite Building Maintenance	1,661,943	484,119	2,146,052						10
American Indian Ed Aid	20,956	81,660	102,616						
Operating Capital	295,586	537,490	826,452			368,180			374,804
Learning and Development		506,819	492,653						14,166
Gifted and Talented	3,352	32,779	31,495						4,636
English Learner	476	25,050							25,526
Basic Skills Programs	106,087	1,595,297	1,520,987						180,397
School Library Aid	20,473	40,671	61,144						
Safe Schools	31,126	90,318	90,318						31,126
Literacy Aid		93,100	43,009						50,091
Teacher Comp Read Act		84,056	84,056						
LTFM	(172,620)	958,876	163,972						622,284
Public Access	40,293	33,389	38,041						35,641
Student Support Personnel	40,000	42,734							82,734
Medical Assistance	155,842	256,785	187,945						224,682
Unassigned	3,857,701	33,734,684	36,535,294	(157,465)	21,968		(348,898)	505,924	1,078,620
Food Service Fund									
Nonspendable	26,968			14,851					41,819
Restricted: Food Service	597,184	1,965,058	1,840,593	(14,851)					706,798
Community Service Fund									
Restricted for:									
\$25 Taconite		63,710	63,710						
Community Education	327,520	471,565	524,362						274,723
ECFE		130,252	130,252						
School Readiness		345,722	511,229	165,507					
Community Service		16,263	55,120	38,857					
Unassigned	(60)			(38,857)					(38,917)
Building Construction Fund									
Restricted: Building Construction	1,379,223	2,945,374	4,324,597						
Debt Service Fund									
Restricted: Debt Service	1,705,352	12,541,745	12,638,250						1,608,847
OPEB Debt Service Fund									
Restricted: OPEB Debt Service	291,972	690,814	691,316						291,470
Fiduciary Fund									
OPEB Irrevocable Trust	12,588,504	544,924	569,430						12,563,998
Scholarship Fund	180,256	824	6,300						174,780

## INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Education  
Independent School District No. 2909  
Rock Ridge Schools  
Virginia, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2909 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 23, 2025.

### **Legal Compliance**

In connection with our audit, we noted that the District failed to comply with provisions of the miscellaneous provisions section of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters as described in the schedule of findings and questioned costs as item 2025-005. Also, in connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 2909 failed to comply with provisions of the depositories of public funds and public investments, contracting – bid laws, conflicts of interest, public indebtedness, claims and disbursements, and uniform financial accounting and reporting standards of the *Minnesota Legal Compliance Audit Guide for School Districts*, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the legal compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs and corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of the Report**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 23, 2025

**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Education  
Independent School District No. 2909  
Rock Ridge Schools  
Virginia, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2909, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 23, 2025.

## **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002, and 2025-003 that we consider to be material weaknesses.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## The District's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs and corrective action plan. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 23, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education  
Independent School District No. 2909  
Virginia, Minnesota

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Independent School District No. 2909's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Independent School District No. 2909's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Independent School District No. 2909 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the Independent School District No. 2909 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Independent School District No. 2909's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Independent School District No. 2909's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Independent School District No. 2909's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Independent School District No. 2909's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Independent School District No. 2909's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Independent School District No. 2909's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Independent School District No. 2909's internal control over compliance. Accordingly, no such opinion is expressed.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Independent School District No. 2909's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs and corrective action plan. The Independent School District No. 2909's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-004 to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Independent School District No. 2909's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs and corrective action plan. The Independent School District No. 2909's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 23, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2025**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal AL Number	Amount
<u>U.S. Department of Education</u>		
Direct Programs:		
Indian Education	84.060	\$ 47,148
Total Direct		<u>47,148</u>
Indirect Programs:		
Passed-Through State of Minnesota:		
<i>Special Education Cluster (IDEA)</i>		
Special Education Grants to States	84.027	289,459
Special Education on Preschool Grants	84.173	5,269
<i>Total Special Education Cluster (IDEA)</i>		<u>294,728</u>
Passed-Through Minnesota Department of Education:		
Title I Grants to Local Educational Agencies	84.010	586,031
Career and Technical Education - Basic Grants to States	84.048	339,105
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	86,182
Student Support and Academic Enrichment Program	84.424	35,662
Total Indirect		<u>1,341,708</u>
Total U.S. Department of Education		<u>1,388,856</u>
<u>U.S. Department of Health and Human Services</u>		
Passed-Through Minnesota Department of Education:		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	317,324
Total U.S. Department of Health and Human Services		<u>317,324</u>
<u>U.S. Department of Agriculture</u>		
Passed-Through State of Minnesota:		
<i>Child Nutrition Cluster:</i>		
School Breakfast Program	10.553	151,132
National School Lunch Program (Commodities)	10.555	109,302
National School Lunch Program	10.555	578,558
Summer Food Service Program for Children	10.559	13,910
<i>Total Child Nutrition Cluster</i>		<u>852,902</u>
Child and Adult Care Food Program	10.558	971
Total U.S. Department of Agriculture		<u>853,873</u>
TOTAL FEDERAL AWARDS		<u>\$ 2,560,053</u>

See Notes to the Schedule of Expenditures of Federal Awards

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**June 30, 2025**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported in the accompanying schedule of expenditures of federal awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 INDIRECT COST RATE**

The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 BASIS OF PRESENTATION**

The Schedule includes the federal award activity of Independent School District No. 2909 under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Independent School District No. 2909, it is not intended to be and does not present the financial position or changes in net position of Independent School District No. 2909.

**NOTE 4 COMMODITY DISTRIBUTION**

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

**NOTE 5 PASS-THROUGH ENTITIES**

All pass-through entities listed on the previous page use the same AL numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

**NOTE 6 SUBRECIPIENTS**

During the year ended June 30, 2025, the District did not pass any federal money to subrecipients.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
 ROCK RIDGE SCHOOLS, MINNESOTA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 June 30, 2025**

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**Section I-Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

yes       no

Significant deficiency(ies) identified?

yes       none reported

Noncompliance material to financial statements noted?

yes     no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

yes     no

Significant deficiency(ies) identified?

yes     none reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes     no

Identification of major programs:

AL Number(s) Name of Federal Program or Cluster

*Special Education Cluster:*  
 84.027 Special Education Grants to States  
 84.173 Special Education on Preschool Grants

*Child Nutrition Cluster:*  
 10.553 School Breakfast Program  
 10.555 National School Lunch Program  
 10.559 Summer Food Program for Children

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?       yes  no

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
June 30, 2025**

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**Section II – Financial Statement Findings**

**2025-001 FINDING**

Criteria

A proper system of internal control has proper segregation of duties between authorization, custody, record keeping and reconciliation.

Condition

There is not a system in place for accounting duties to be properly segregated between authorization, custody, record keepings and reconciliation.

Cause

The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

Effect

The design of internal control over financial reporting could adversely affect the ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Repeat Finding

Yes. See prior audit finding 2024-001.

Recommendation

We recommend the District review their internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The board should constantly be aware of this condition. Compensating controls that mitigate the related risks are provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will review on an annual basis.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
June 30, 2025**

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**2025-002 FINDING**

Criteria

An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Repeat Finding

Yes. See prior audit finding 2024-002.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control, the entity should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will review on an annual basis.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
June 30, 2025**

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**2025-003 FINDING**

Criteria

An appropriate system of internal controls requires the District to maintain accounting records to support amounts in the general ledger.

Condition

The District's bank reconciliation did not agree with the general ledger balances. The District's subsidiary records for accounts payable did not support the general ledger balances.

Cause

Oversight.

Effect

The potential exists that material differences could be present in the financial statements.

Repeat Finding

Yes. See prior audit finding 2024-003.

Recommendation

A review and reconciliation of the general ledger balances should take place monthly. This review should be done at both the accounting staff and accounting supervisor levels.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will implement immediately.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
June 30, 2025**

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**Section III – Federal Award Findings and Questioned Costs**

**2025-004 FINDING – Significant Deficiency in Internal Control and Compliance**

Federal Program

Child Nutrition Cluster (AL 10.553, 10.555, 10.559)  
Reporting

Criteria

Federal compliance requirements state that auditors are to trace amounts reported in a financial report to the accounting records. Furthermore, a system of internal control has all reports reviewed and approved before they are submitted for reimbursement.

Condition

During testing of the District's reimbursement reports, we noted the District submitted meal counts from two different food sites on the wrong reimbursement report.

Questioned Costs

Not Applicable

Context

We sampled 3 months of reports submitted for reimbursement in the food service department. The District has five different food sites. We noted in one month that the District submitted two food sites monthly reimbursement reports with the other food site's information. During internal control inquiry, we noted that there is no formal review and approval before a report is submitted for reimbursement.

Cause

Management oversight.

Effect

The District received reimbursements for incorrect meals.

Repeat Finding

Yes. See prior audit finding 2024-006.

Recommendation

The District should implement policies and procedures to ensure reports submitted are accurate.

Views of Responsible Officials

The District agrees with the recommendation.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
June 30, 2025**

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**Section IV – Minnesota Legal Compliance Findings**

**2025-005 FINDING**

Criteria

MN statute § 345.38-.43 requires all unclaimed or uncashed checks or other intangible property held for more than three years (or one year for unpaid compensation) to be reported to the State Commissioner of Commerce.

Condition

The District had uncashed checks in excess of three years that have not been reported to the State Commissioner of Commerce.

Cause

Oversight.

Effect

The District is not in compliance with Minnesota State Statutes regarding unclaimed property.

Repeat Finding

No.

Recommendation

We recommend the District report all uncashed checks in excess of three years old to the State Commissioner of Commerce.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will implement immediately.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF PRIOR AUDIT FINDINGS  
June 30, 2025**

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**2024-001 FINDING**

Criteria

A proper system of internal control has proper segregation of duties between authorization, custody, record keeping and reconciliation.

Condition

There is not a system in place for accounting duties to be properly segregated between authorization, custody, record keepings and reconciliation.

Cause

The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

Effect

The design of internal control over financial reporting could adversely affect the ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Recommendation

We recommend the District review their internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The board should constantly be aware of this condition. Compensating controls that mitigate the related risks are provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

Corrective Action Taken

No action taken. See current year finding 2025-001 and Corrective Action Plan.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF PRIOR AUDIT FINDINGS - Continued  
June 30, 2025**

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**2024-002 FINDING**

Criteria

An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control, the entity should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Corrective Action Taken

No action taken. See current year finding 2025-002 and Corrective Action Plan.

**2024-003 FINDING**

Criteria

An appropriate system of internal controls requires the District to maintain accounting records to support amounts in the general ledger.

Condition

The District's bank reconciliation did not agree with the general ledger balances. The District's subsidiary records did not support the general ledger balances in the following accounts: accounts payable, salaries payable, and due from other MN districts.

Cause

Oversight.

Effect

The potential exists that material differences could be present in the financial statements.

Recommendation

A review and reconciliation of the general ledger balances should take place monthly. This review should be done at both the accounting staff and accounting supervisor levels.

Corrective Action Taken

No action taken. See current year finding 2025-003 and Corrective Action Plan.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF PRIOR AUDIT FINDINGS - Continued  
June 30, 2025**

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**2024-004 FINDING**

Criteria

An appropriate system of internal accounting controls contemplates an adequate system for recording, processing, and approving entries material to the financial statements.

Condition

During the course of our engagement, we noted an excessive amount of adjusting journal entries in the general ledger during fiscal year 2024. The District does not have controls in place to review and approve journal entries.

Cause

The District does not have procedures in place to ensure all adjusting entries are adequately supported and approved.

Effect

There is an increased risk of loss of assets, potential liabilities, and damage to the District's reputation, whether due to error or fraud.

Recommendation

We recommend the District implement procedures to ensure the number of adjusting journal entries recorded is minimized, all journal entries are supported and approved.

Corrective Action Taken

District implemented controls to review and approve journal entries.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF PRIOR AUDIT FINDINGS - Continued  
June 30, 2025**

---

**2024-005 FINDING – Material Weakness in Internal Control**

Federal Program

Education Stabilization Fund (AL 84.425U)  
Activities Allowed/Unallowed, Allowable Costs/Cost Principles

Criteria

A system of internal controls requires the review and signature of approval from the Superintendent on all purchase orders and all journal entry transactions requires the review and sign off by finance and payroll assistant.

Condition

Two purchase orders were not signed by the Superintendent. Journal entry transactions were not reviewed or signed off on by anyone.

Questioned Costs

None

Context

A sample of 18 vendor disbursements were selected for testing. Two disbursements were not approved by the superintendent. We also noted journal entries charging expenses to the program lacked review and approval.

Cause

Management oversight.

Effect

The District has an increased risk of not being in compliance with federal activities allowed/unallowed and allowable costs/cost principles.

Repeat Finding

No.

Recommendation

The District should implement policies and procedures to establish a set dollar threshold for the purchase price that the Superintendent would need to sign on the purchase orders. They also need to establish a formal review and approval process for journal entry transactions.

Corrective Action Taken

The District implemented policies and procedures to establish a set dollar threshold for the purchase price that the Superintendent would need to sign on the purchase orders and established processes to review and approve journal entries in fiscal year 2025.

**INDEPENDENT SCHOOL DISTRICT NO. 2909  
ROCK RIDGE SCHOOLS, MINNESOTA  
SCHEDULE OF PRIOR AUDIT FINDINGS - Continued  
June 30, 2025**

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**2024-006 FINDING – Significant Deficiency in Internal Control and Compliance**

Federal Program

Child Nutrition Cluster (AL 10.553, 10.555, 10.559)  
Reporting

Criteria

Federal compliance requirements state that auditors are to trace amounts reported in a financial report to the accounting records. Furthermore, a system of internal control has all reports reviewed and approved before they are submitted for reimbursement.

Condition

During testing of the District's reimbursement reports, we noted the District over submitted for meals served and there is no review or approval of monthly reimbursement reports before submission.

Questioned Costs

Not Applicable

Context

We sampled 3 months of reports submitted for reimbursement in the food service department. We noted in one month that the District over reported 67 breakfasts and 86 lunches. During internal control inquiry, we noted that there is no formal review and approval before a report is submitted for reimbursement.

Cause

Management oversight.

Effect

The District is at risk of errors when requesting reimbursement for meals served.

Repeat Finding

No.

Recommendation

The District should implement policies and procedures to ensure reports submitted are accurate.

Corrective Action Taken

No action taken. See current year finding 2025-004 and Corrective Action Plan.



1405 PROGRESS PARKWAY, VIRGINIA, MN 55792 | 218.749.5437 | FAX: 218.741.8522 |  
WWW.RRPS.ORG

## **Correction Action Plan**

### **2025-001 FINDING**

Contact Person – Dr. Noel Schmidt, Superintendent

Corrective Action Plan – The District has the following procedures to mitigate risk:

- 1) Board approves checks.

When it becomes economically feasible, the District will hire additional personnel in the accounting department to improve segregation of duties.

Completion Date – Ongoing

### **2025-002 FINDING**

Contact Person – Dr. Noel Schmidt, Superintendent

Corrective Action Plan – Will establish policy to document review of financial statements and notes.

Completion Date – Ongoing

### **2025-003 FINDING**

Contact Person – Dr. Noel Schmidt, Superintendent

Corrective Action Plan – The District will get supporting documentation for the balance sheet accounts.

Completion Date - Immediately

### **2025-004 FINDING**

Contact Person – Dr. Noel Schmidt, Superintendent

Corrective Action Plan – The District will establish procedures to review meal reimbursement submissions.

Completion Date – January 31, 2026

### **2025-005 FINDING**

Contact Person – Dr. Noel Schmidt, Superintendent

Corrective Action Plan – The District will report all uncashed checks in excess of three years old to the State Commissioner of Commerce.

Completion Date - Immediately



SUPERINTENDENT: DR. NOEL SCHMIDT

**INDEPENDENT SCHOOL DISTRICT NO. 2909**  
**ROCK RIDGE SCHOOLS, MINNESOTA**  
**UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE**  
**June 30, 2025**

District Name:	INDEPENDENT SCHOOL DISTRICT NO. 2909			District Number:	2909		
	Audit	UFARS	Variance		Audit	UFARS	Variance
<b>01 GENERAL FUND</b>				<i>Unassigned</i>			
Total Revenue	39,126,747	39,405,959	(279,212) *	463 Unassigned Fund Balance	(38,917)	(38,914)	(3)
Total Expenditures	43,002,620	43,002,620		Reconciliation of Community Service	2,547,991	2,547,994	(3)
<i>Non Spendable</i>							
460 Non Spendable Fund Balance				<b>06 BUILDING CONSTRUCTION</b>			
<i>Restricted/Reserved:</i>				Total Revenue	2,945,374	2,945,374	
401 Student Activity	75,326	75,327	(1)	Total Expenditures	4,324,597	4,324,598	(1)
402 Scholarship				<i>Non Spendable</i>			
403 Staff Development	41,495	41,494	1	460 Non Spendable Fund Balance			
407 Capital Projects Levy				<i>Restricted/Reserved:</i>			
408 Cooperative Revenue				407 Capital Projects Levy			
412 Literacy Incentive Aid	127,260	127,260		413 Projects Funded By COP			
414 Operating Debt				467 LTFM			
416 Levy Reduction				<i>Restricted</i>			
417 Taconite Building Maintenance	10	10		464 Restricted Fund Balance			
420 American Indian Ed Aid				<i>Unassigned:</i>			
424 Operating Capital	374,804	516,052	(141,248) *	463 Unassigned Fund Balance			
426 \$25 Taconite				Reconciliation of Building Construction	7,269,971	7,269,972	(1)
427 Disabled Accessibility							
428 Learning & Development	14,166	14,166		<b>07 DEBT SERVICE</b>			
434 Area Learning Center				Total Revenue	12,541,745	12,541,745	
435 Contracted Alt Programs				Total Expenditures	12,638,250	12,638,250	
436 State Approved Alt Program				<i>Non Spendable</i>			
437 Q Comp				460 Non Spendable Fund Balance			
438 Gifted & Talented	4,636	4,637	(1)	<i>Restricted/Reserved:</i>			
439 English Learner	25,526	25,527	(1)	425 Bond Refundings			
440 Teacher Development and Eval				433 Max Effort Loan			
441 Basic Skills Programs	180,397	180,397		451 QZAB Payments			
443 School Library Aid				467 LTFM			
448 Achievement and Integration				<i>Restricted</i>			
449 Safe Schools Levy	31,126	31,126		464 Restricted Fund Balance	1,608,847	1,608,847	
451 QZAB Payments				<i>Unassigned:</i>			
452 OPEB Liab Not In Trust				463 Unassigned Fund Balance			
453 Unfunded Sev & Retiree Levy				Reconciliation of Debt Service	26,788,842	26,788,842	
459 Basic Skills Ext Time							
456 Literacy Aid	50,091	50,091		<b>08 TRUST</b>			
457 Teacher Comp Read Act				Total Revenue			
467 LTFM	622,284	622,286	(2)	Total Expenditures			
471 Student Support Personnel	82,734	82,734		<i>Unassigned:</i>			
472 Medical Assistance	224,682	224,683	(1)	422 Unassigned Fund Balance			
<i>Restricted</i>				Reconciliation of Trust			
464 Restricted Fund Balance	35,641	35,640	1				
475 Title VII - Impact Aid				<b>18 CUSTODIAL FUND</b>			
476 PILT				Total Revenue	824	824	
<i>Committed</i>				Total Expenditures	6,300	6,300	
418 Committed for Separation				<i>Restricted/Reserved:</i>			
461 Committed				401 Student Activities			
<i>Assigned</i>				402 Scholarships	174,780	174,780	
462 Assigned Fund Balance				448 Achievement and Integration			
<i>Unassigned:</i>				<i>Restricted</i>			
422 Unassigned Fund Balance	1,078,620	1,565,478	(486,858) *	464 Restricted Fund Balance			
Reconciliation of General	85,098,165	86,005,487	(907,322)	Reconciliation of Custodial Fund	181,904	181,904	
<b>02 FOOD SERVICE</b>				<b>20 INTERNAL SERVICE</b>			
Total Revenue	1,965,058	1,965,057	1	Total Revenue			
Total Expenditures	1,840,593	1,840,593		Total Expenditures			
<i>Non Spendable</i>				<i>Unassigned:</i>			
460 Non Spendable Fund Balance	41,819	41,819		422 Unassigned Fund Balance			
<i>Restricted/Reserved:</i>				Reconciliation of Internal Service			
452 OPEB Liab Not In Trust							
<i>Restricted</i>				<b>25 OPEB REVOCABLE TRUST FUND</b>			
464 Restricted Fund Balance	706,798	706,796	2	Total Revenue			
<i>Unassigned</i>				Total Expenditures			
463 Unassigned Fund Balance				<i>Unassigned:</i>			
Reconciliation of Food Service	4,554,268	4,554,265	3	422 Unassigned Fund Balance			
				Reconciliation of OPEB Revocable Trust			
<b>04 COMMUNITY SERVICE</b>				<b>45 OPEB IRREVOCABLE TRUST FUND</b>			
Total Revenue	1,027,512	1,027,512		Total Revenue	544,924	544,924	
Total Expenditures	1,284,673	1,284,672	1	Total Expenditures	569,430	569,429	1
<i>Non Spendable</i>				<i>Unassigned:</i>			
460 Non Spendable Fund Balance				422 Unassigned Fund Balance	12,563,998	12,563,998	
<i>Restricted/Reserved:</i>				Reconciliation of OPEB Irrevocable Trust	13,678,352	13,678,351	1
426 \$25 Taconite							
431 Community Education	274,723	274,724	(1)	<b>47 OPEB DEBT SERVICE FUND</b>			
432 E.C.F.E.				Total Revenue	690,814	690,814	
437 Q Comp				Total Expenditures	691,316	691,316	
440 Teacher Development & Eval				<i>Non Spendable</i>			
444 School Readiness				460 Non Spendable Fund Balance			
447 Adult Basic Education				<i>Restricted</i>			
452 OPEB Liab Not In Trust				425 Bond Refunding			
456 Literacy Aid				464 Restricted Fund Balance	291,470	291,470	
457 Teacher Comp Read Act				<i>Unassigned:</i>			
<i>Restricted</i>				463 Unassigned Fund Balance			
464 Restricted Fund Balance				Reconciliation of OPEB Debt Service	1,673,600	1,673,600	

\* Additional audit entries were proposed after UFARS submission deadline

**OFFICE OF THE SCHOOL BOARD  
INDEPENDENT SCHOOL DISTRICT NO. 2909  
MONDAY, DECEMBER 8, 2025, 6:00 P.M.**

**ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792  
MINUTES OF THE REGULAR SCHOOL BOARD MEETING**

**Members Present:**

Jennifer Bonner  
Nicole Culbert-Dahl  
Brandi Lautigar

Tim Riordan  
Jodi Westby  
Lisa Westby  
John Uhan

**Other Staff Present:**

Dr. Noel Schmidt, Superintendent  
Andrea Lintula, Business Manager  
Sheena Stefanich, North Star Principal  
Cassandra Hainey, PCN Grant Coordinator

**Members Absent:**           None

- I. Chair UHAN called the regular meeting to order at 6:00 P.M.
- II. **APPROVE AGENDA:** Motion to **approve the agenda** made by CULBERT-DAHL, seconded by J. WESTBY. Motion passed unanimously.
- III. **TRUTH IN TAXATION PRESENTATION:** Motion to **certify the 2025 Payable 2026 Levy at \$4,389,351.63** made by RIORDAN, seconded by BONNER. Roll call vote. Motion passed unanimously.
- IV. **RECOGNITION OF VISITORS AND VISITOR INPUT:** Fritz Kvaternik – budget. David Fedor – the importance and need for counselors in each of our school buildings.
- V. **CONSENT AGENDA:**
  - A. UHAN added *Acceptance of resignation of Kim Plesha* to the Consent Agenda Item 5.15.
  - B. Motion to **approve the Consent Agenda as amended** made RIORDAN seconded by L. WESTBY. Motion passed unanimously.
    1. Approval of November 24, 2025 regular meeting minutes.
    2. Approval of hire of Alexandra Flannigan for the Paraprofessional (PES) position at a rate of \$19.97/hour effective November 25, 2025.
    3. Approval of hire of Deb Custer for the 0.16 FTE Art Teacher (LES) position for the 2nd semester of the 2025-2026 school year with a salary of \$6,911.82 (prorated amount for the 0.08 FTE overload).
    4. Approval of hire of Leah Ryan for the Head Speech Coach position with a stipend of \$3,590 for the 2025-2026 school year.
    5. Approval of hire of Chad Hazelton for the 7th Grade Girls Basketball Coach position with a stipend of \$3,278 for the 2025-2026 school year.
    6. Approval of hire of Tricia Fierst for the One Act Play Co-Director position with a stipend of \$2,460 for the 2024-2025 school year.
    7. Approval of hire of Terri Kowalski for the One Act Play Co-Director position with a stipend of \$2,460 for the 2024-2025 school year.
    8. Approval of additional duty for Paraprofessional Julie Syversrud for the short-term Paraprofessional position per the 7th Grade 2025-2026 basketball schedule effective November 24, 2025 at a rate of \$19.97/hour.
    9. Approval of additional duty and stipend for the following staff for the 2025-2026 school year: (WEB Coordinator \$2,018) Elisa Boe; (Site Coordinator \$1,000) Anita Tyminski, Amanda Morley.
    10. Approval of transfer of Joe Golden from the Paraprofessional position to the Indigenous Education High School Advisor position at a rate of \$19.97/hour effective December 1, 2025.
    11. Approval of volunteer coaches for the 2025-2026 school year: (Wrestling) Slade Rybachek; (Alpine Skiing) Chad Larson, Scott Neff, Emma Crum.

12. Acceptance of resignation of Sean Streier from the Varsity Assistant Football Coach position effective November 26, 2025.
13. Acceptance of resignation of Jill Mavec from the Paraprofessional position effective December 16, 2025.
14. Acceptance of resignation of Justin Abramson from the Custodian/GM/Grounds/Driver position effective December 26, 2025.
15. Acceptance of resignation of Kim Plesha from the Elementary Special Education Teacher position effective March 31, 2026.

VI. **REPORTS:**

- A. Cassandra Hailey and CORE students gave a presentation about their experience at the Youth Leadership Academy.
- B. Sheena Stefanich provided an update to all the happenings and events taking place at North Star Elementary.
- C. Supt. Schmidt reminded everyone of the upcoming Information, Dialogue, and Listening sessions that start December 9 – a total of 18 meetings, 3 meetings in each community (Gilbert, Eveleth, and Virginia).
- D. Motion to **approve the payment of the bills** made by CULBERT-DAHL, seconded by L. WESTBY. Motion passed unanimously.

VII. **ADMINISTRATION ITEMS:** Motion to **approve casting a vote for Shannon Hill on the MREA 2026 Board Elections ballot** made by UHAN, seconded by LAUTIGAR. Motion passed unanimously.

VIII. **MEETING ANNOUNCEMENTS** were made.

IX. **ADJOURNMENT:** Meeting adjourned at 6:36 P.M.

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CHAIR

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CLERK

<b>OVERNIGHT/ Out of State trips ATHLETIC TRIPS - WINTER 2025-26</b>							
<b>SPORT</b>	<b>LEAVE</b>	<b>RETURN</b>	<b>EVENT</b>	<b>STUDENTS</b>	<b>WHO PAYS COSTS?</b>	<b>BUS/SUB</b>	<b>SUPERVISORS</b>
Wrestling	12/19/25	12/20/25	Peqout Lakes Trny	20	School/Transportation; Boosters/Lodging	Suburbans	Coaches
Wrestling	1/1/26	1/4/26	Fargo Tournament- Rumble on Red)	20	School&Boosters/Trans; Boosters/Lodging	Suburbans	Coaches
Wrestling	1/16/26	1/17/26	Brooklyn Center/ Park Center	20	School&Boosters/Trans; Boosters/Lodging	Suburbans	Coaches
Danceline	12/5/25	12/6/25	Holy Angels	20	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	12/12/25	12/13/25	Chisago Lakes/ Princeton	20	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	1/16/26	1/17/26	Tartan	20	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	1/23/26	1/24/26	Delano	20	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Danceline	1/30/26	1/31/26	Totino Grace	20	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
B Hockey	11/28/25	11/29/25	Wayzata/ Waconia	36	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
B Hockey	12/5/25	12/6/25	Warroard/ Roseau	36	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
B Hockey	1/23/26	1/24/26	Hockey Day MN- Hastings	36	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
G Hockey	11/14/25	11/15/25	Armstrong/ South St Paul	27	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
G Hockey	1/15/26	1/15/26	Fort Frances	27	Day Trip	Bus	Coaches
G Hockey	1/30/26	1/31/26	Roseua/ Warroard	27	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Girls Basketball	12/30/25	12/31/25	Monticello	28	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Girls Basketball	1/23/26	1/24/26	Chisago Lakes/ Becker	28	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
Boys Basketball	1/9/26	1/10/26	Providence Academy	45	School@Boosters; Boosters Lodging	Bus	Coaches
Boys Basketball	1/23/26	1/24/26	Chisago Lakes/ North Branch	45	School@Boosters; Boosters Lodging	Bus	Coaches
Alpine	1/21/26	1/22/26	Lutsen	15	School&Boosters/Trans; Boosters/Lodging	Bus	Coaches
* Majority of our teams will be playing Superior now every year, now that we are in the same conference!!							



## Out-of-State Trip Request



Dear Mr. Manni, Dr. Schmidt, and Rock Ridge School Board Members,

On behalf of the A Cappella Choir and the Senior High Orchestra, we are requesting approval for a joint out-of-state trip to Chicago. Trip information is listed below:

Who: Members of the A Cappella Choir and Senior High Orchestra

Dates: March 26-31, 2026

Destination: Chicago, Illinois

Transportation: Coach Bus

Educational Opportunities and Attractions:

- College visit while en route - post secondary experience
- A public performance at a venue TBA
- A possible workshop with professional singers and orchestra instrumentalists
- Symphony Orchestra concert and/or theatrical production of "Hamilton"
- Shedd Aquarium
- Sears/Willis Tower, as we are able
- Adler Planetarium
- Chicago Science Museum
- Medieval Times - similar to our production of a madrigal dinner (coming in February)

No cost to the District. Students pay for their own way through fundraising and family support.

We are happy to answer any questions you may have. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Reid Forsman".

Ms. Reid Forsman  
Vocal Music Instructor  
[reida.forsman@rrps.org](mailto:reida.forsman@rrps.org)

A handwritten signature in black ink that reads "Sheila Wilcox".

Mrs. Sheila Wilcox  
Orchestra Instructor  
[sheila.wilcox@rrps.org](mailto:sheila.wilcox@rrps.org)

**Willie Spelts**  
**Director of School to Work Engagement**  
**Fundraising Coordinator**  
**School Board Presentation**  
**January 12, 202**

- **Thank you to the Golden Bear Foundation**
  - Grant winners were informed of their award and ordering has commenced.
    - Nearly \$10,000 received in the fall of 2025. Thank you to the Golden Bear Foundation!
  
- **St. John's University Engineering Design Competition - Strasser**
  - Check out more here:  
<https://www.csbsju.edu/Physics/Engineering-Design-Competition/>
  
- **Tour of Manufacturing**
  - Over 60 of our students attended with Mr. Fyre, Mr. Eicholz, Mr. Johnson, and myself on 4 separate buses.
  - We toured the following manufacturing businesses:
    - GPM of Duluth
    - Hydrosolutions of Duluth
    - Exodus Global of Superior
  - Thanks to True North Stars Consortium coordinators Shannon Malovrh and Jane Shade, AMFA and the planning team for their great work!
  
- Great compliments about our staff and students who attended the Curling Championships
  
- Justin Liles came to speak to our 9th graders about weather and the study of. Nice work by Alison Glade, 9th grade science teacher, for the request. Thanks to Justin for coming.
  
- Nice work by our CTE Teachers in applying for Impact Grants from the NESC-John Engelking. Fingers crossed for approval.
  - **Speaking of CTE Teachers, have you seen the Bog Walk or the Ice Houses that our students in Eicholz' and Foster's classes have built?**
  
- Great work by our Rock Ridge Ambassadors Emma Lintula, Samantha Bartovich, and Haylie Seppala as they go above and beyond in welcoming our Wednesday speakers. We have added a monitor outside the Bezek Career Center that provides a photo and company information of the speaker each week. Huge thanks! Also, thank you to the professionals who come each week! During the week of November 10-14, we had

4-5-6 speakers that they hosted, made slides to prepare for the display in the hallway, etc. It was a busy week, and a great semester by these girls!

- Check received from the St. Louis County Protective Factors grant in the amount of \$43,336.40 for reimbursement of costs and my salary. Huge thanks for this grant(Cassandra Hainey) and Raymond Jobe at the County.
- Congratulations to Mary Rantala, Health Sciences Teacher for her recent MDE Program Approval. This is great for the district and students as she now qualifies for many grant and funding opportunities. CTE and Perkins Funding.
- Teacher Mary Rantala brought her Medical Careers students on a tour of OA. The students were such a large group that they went over in smaller groups to make the tour most beneficial.
- Teacher Mary Rantala brought her Medical Careers students on a full tour of the Essentia Hospital in Virginia. It was a huge success. Way to go, Mary! Thank you to the Essentia staff for their generous time and information.
- On 12/5/2025, Greg Foster, James Eicholz, and August Galloway and I took 50+ students to the MN North-Hibbing Campus Career Tech Day. A great experience for our students to learn about and compete in CTE skills areas. I appreciated the opportunity to go along on this field trip.
- Rock Ridge has received a check from the Virginia Community Foundation - Rock Ridge Education Fund for the 2025-26 school year. The check has been deposited. Grant requests have been awarded to teachers and staff who applied. HUGE thank you to all involved!
- Rock Ridge has received a check from the Virginia Community Foundation - Wolverine Fund for the 2025-26 school year. Josh Lamppa will manage these funds as the Wolverine Funds are only for MSHSL Activities. HUGE thank you to all involved!
- VHS - Roosevelt High School Class of 1957 donated their class' remaining funds. A very nice phone call from Sharon Maki who kindly donated the funds. We discussed where to best donate it and came up with the RRHS Science department. Thank you to the VHS-Roosevelt Class of 1957!
- I believe we have created a positive culture of giving opportunities within the Rock Ridge School District. People know to contact me. People know that Rock Ridge accepts donations and gifts. People are interested in supporting Rock Ridge. I

received this email about someone who is planning to give to Rock Ridge from their life legacy plan. This is fantastic! Thank you!

- Good Morning Willie,

We have a client that would like to leave a gift to the school, however, they want it directed to the Music Department only. Can you tell me the best way to designate this in their estate plan document? Something like “Rock Ridge Public School, Virginia, Minnesota, to be used for the benefit of the Music Department”. Do you think this language would be sufficient to make sure it goes directly towards the Music Department? Thank you,

- DECA students needed volunteers from the community for their RolePlay and came to me to see if I could help. How great is this: 15 people for ten spots in a couple hours. So happy and grateful for our community support!
- Just received a phone call from a community group who has heard about our great Culinary program and wanted to check in to see if they would cater an upcoming event. I tell you this because it is important to me that you know how connected to the community we are. I know these people in our communities and love when they call.
- **Student report in action:**
  - Last Tuesday, Emily from Essentia in Duluth came to talk to Rock Ridge College in the Schools Microbiology class! She went over her day in the life of a Microbiologist as well as what her path looked like in becoming one. In addition to this, Emily brought in plates so the kids could grow bacteria! She gave each group a plate and instructed them to run their finger on something, like a door handle or table top, and smear it on the plate. The groups brought their initialed plates back to her and she took it with her to the lab to see what they would grow! Emily did not only give a fascinating and informative talk, she has given Rock Ridge the opportunity to hold a field trip down to her place of work. We cannot thank Emily enough!
    - **Report by Lennon Hilde, RRHS student**
- **Donations are coming to the Rock Ridge Construction Club** in memory of Al Williams. Al was the longtime owner of Pohaki in Virginia. He was also a VHS graduate. Most importantly, he was a great man who beautifully supported the work in our Construction classes. We thank the Al Williams family for their kindness to include Rock Ridge in Al’s memorials.

- **ACP - Advisory Group is up and running as we continue the forward momentum in our Academies.** I appreciate the teachers who have volunteered to join me in setting up an Advisory Board to make decisions and recommendations for getting this year's seniors recognized for Academy Achievement, Pathway Proficiency, and Capstone Completion.



- **Student share: My job shadow was great,** I went to their organization in Chisholm. Where we had some good conversations about schooling and what he does at work or what others in a similar field do. He showed me some blueprints too and told me some of the steps and which type of engineer does what. **-G. Harvey, 9th grade, RRHS**
- **I talked to you last time about a student from Mrs. Andrie's class** who shared a thank you to Mrs. Andrie following a field trip to St. Paul for the Culinary Students. Here is that note: [Read Note](#)
- **Golden Bear State hockey Champions** event went really well at the HIPP on December 20th. To have players from the 1948 State Champions in attendance was truly incredible! We had family representatives from all the years, even as far back as the 1945 team. A big thank you to Figgy Ritacco for helping me put this event on. Figgy's willingness to help allowed this "Virginia" guy to connect with his "Eveleth" guys. Thank you to Kathy Merkle for her help with registration and welcoming everyone. Thank you to WA Fisher, Jeff Lease and staff, for their collaboration and super cool artwork displays they made for each team. A big thank you to Jess and Sheila Richter, from Iron Range Apparel, for their donation to help pay for the event. Finally, a huge thank you to Margie Koivunen and Bob Pazzelli for their incredible financial support and for hosting a post game gathering for everyone who was home for the celebration. Zero cost to the school district.
- Great field trip on Wednesday with Mr. Strasser and his students to Cirrus and Essentia in Duluth. The students were impressed with both places and learned a lot about careers and got to see the physical spaces of both companies. A great experience! I appreciate the collaboration with Mr. Strasser.

# Academies, Pathways, and Capstones

At Rock Ridge High School (RRHS), we use the Academy Model to drive student learning and provide professional experiences and opportunities. The Academy Model at RRHS has three components:

1. Academies (4) within grades 7-12:
  - a. Grades 7-9 Career Exploration
  - b. Grades 9-12 Natural Resources, Engineering, Manufacturing, Architecture, & Construction
  - c. Grades 9-12 Business, Information Technology, Communication, & Arts
  - d. Grades 9-12 Health Science & Human Services
  - e. **Academy Achievement = Pathway Proficiency (below) and Capstone Completion (below) will earn the student special recognition at graduation.**
2. Pathways:
  - a. High School Pathways in Career Academies are a sequence of academic and career-focused courses that prepare students for a specific industry through integrated learning experiences like college credit, certifications, and internships.
  - b. These programs combine rigorous academics with career-specific training, helping students explore interests and build skills for future success in college or the workforce.
  - c. **Pathway Proficiency = The completion of the Pathway Courses identified in the photo charts of each Academy and will earn the student special recognition at graduation.**
3. Capstones:
  - a. A capstone project is the culminating experience of a student's learning journey.
  - b. An opportunity to apply academic knowledge and real-world skills to a meaningful challenge or question.
  - c. Grounded in the Gold Standard PBL framework from the Buck Institute for Education (PBLWorks), a high-quality capstone experience engages students in sustained inquiry, authentic work, and public sharing.
  - d. **Capstone Completion = The completion of an agreed upon project, or the like, and then successfully presented to the Capstone Advisory Board.**

The following photo charts of the Academies host an abundance of information for the students to use and apply when making course choices. Please reach out to Willie Spelts at [willie.spelts@rrps.org](mailto:willie.spelts@rrps.org) or 218-290-1237 for more information about Academy Achievement, Pathway Proficiency, and Capstone Completion.





Natural Resources, Engineering, Manufacturing, Architecture, & Construction



Rock Ridge High School Natural Resources, Engineering, Manufacturing, Architecture, & Construction Career Academy is a dynamic program designed to prepare students for rewarding careers in some of today's most essential industries. This academy offers hands-on learning experiences, integrating classroom instruction with real-world applications. Students engage in specialized coursework that covers fields such as environmental sustainability, engineering design, advanced manufacturing, and construction technology. Through partnerships with local businesses, industry experts, and post-secondary institutions, the academy provides students with access to internships, mentorships, and certifications that align with their career goals. Whether exploring renewable energy, designing innovative structures, or mastering state-of-the-art manufacturing techniques, students graduate with the skills, knowledge, and confidence to succeed in college or the workforce. This academy is ideal for students passionate about building the future and shaping the world around them.

- Sample Careers**
- Architect •Carpenter •Electrician •Equipment Operator •Plumbing •Masonry Welding •Mining
  - Millwright •Machinist •Technicians •Engineer •Lineman •Contractor •Diesel Mechanic •Small Engine
  - Repair •Auto Mechanic •Bus Driver •Railroad Worker •Forester/Logger •DNR •Veterinarian
  - Landscaping •Zoologist •Biologist •Lab Technician •Agricultural Engineer •Climatologist •Engineering
  - Technology •Science •Mathematics

Career Pathways

Required	Pathway Advanced Courses (Choose 6)		Capstone	
• Career Exploration	• Design and Construct I	• Small Engines	• Senior Internship	<b>Construction, Architecture, &amp; Engineering</b> <ul style="list-style-type: none"> <li>• Skilled Trades</li> <li>• Design/Pre-Construction</li> <li>• Engineering</li> </ul> <b>Natural Resources</b> <ul style="list-style-type: none"> <li>• Mining Systems</li> <li>• Plant, Animal &amp; Natural Resource Systems</li> <li>• Environmental Services</li> </ul> <b>Maintenance &amp; Repair</b> <ul style="list-style-type: none"> <li>• Facility Maintenance</li> <li>• Equipment Maintenance</li> <li>• Manufacturing Maintenance</li> <li>• Technology</li> </ul>
	• Design and Construct II	• Auto Maintenance	• Capstone Project	
	• Building Construction I	• Auto Mechanics	• Individual Project approved by Administration	
	• Building Construction II	• Welding I	• Approved Employment	
	• Home Maintenance	• Welding II		
	• Wood Tech I	• Welding III		
	• Wood Tech II	• Intro to Millwright & Mining		
	• Engineering I	• Botany		
	• Environmental Science	• Biology/AP Biology		
	• Zoology	• College Trig		
	• Intro to Physics	• College Alg		
		• Calculus		



Business, Information Technology, Communications, & Arts



Rock Ridge High School Business, Information Technology, Communications, & Arts Career Academy is an innovative program designed to prepare students for success in dynamic, fast-paced industries. This academy offers a comprehensive curriculum that combines rigorous academics with hands-on learning experiences. Students explore areas such as business management, entrepreneurship, information systems, digital media, graphic design, and performing arts. Through collaborative projects, internships, and access to state-of-the-art technology, students gain practical skills and industry knowledge. The academy emphasizes creativity, critical thinking, and communication, equipping graduates with the tools to excel in college, careers, and beyond. It fosters a passion for innovation and empowers students to become leaders in their chosen fields.

- Sample Careers**
- Lodging (Lodging Management, Concierges, Housekeeping/Janitorial/Maintenance, Front Desk/Guest Services, Event Management, Finance)
  - Recreation, Amusement & Attractions (Museum Curator, Tour Guide, Park Ranger)
  - Restaurants and Food/Bev Service
  - Travel •Marketing Specialist •Sales Representative •Social Media Manager
  - Advertising & Promotion Manager •Public Relations •Business Consultant •Accountants •Loan Officers
  - Tellers •Tax Preparers •Insurance Sales Agents •Appraisers •Claims Adjusters •Personal Financial Advisors

Career Pathways

Required	Pathway Advanced Courses (Choose 6)		Capstone	
• Career Exploration	• Marketing Strategies	• Culinary I	• Senior Internship	<b>Business Administration</b> <ul style="list-style-type: none"> <li>• Entrepreneurship • Finance</li> <li>• Marketing</li> <li>• Hospitality</li> <li>• Human Resources</li> </ul> <b>Arts, IT, &amp; Communication</b> <ul style="list-style-type: none"> <li>• Audio/Visual Technology</li> <li>• Web &amp; Digital Communications</li> <li>• Design</li> <li>• Visual &amp; Performing Arts</li> <li>• Broadcasting</li> </ul>
	• Advanced Marketing	• Culinary II	• Capstone Project	
	• The Art of Persuasion	• Food and Nutrition	• Individual Project approved by Administration	
	• Entrepreneurship I	• Photography	• Approved Employment	
	• Entrepreneurship II	• Adobe Suite		
	• Intro to Business	• Intro to Communication		
	• Food Chemistry	• Journalism I		
	• Personal Finance	• Journalism II		
	• Sports and Entertainment Marketing			

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Health Science and Human Services					
<p><b>Rock Ridge High School Health Science and Human Services Career Academy</b> provides students with an immersive educational experience that prepares them for careers in healthcare, public service, and related fields. This academy integrates core academic subjects with specialized coursework and hands-on learning opportunities. Students explore areas such as nursing, emergency medicine, psychology, and social work, gaining foundational knowledge and practical skills. Through partnerships with local healthcare providers, government agencies, and community organizations, students engage in internships, job shadowing, and service-learning projects. Graduates of the program are equipped with the expertise and certifications to pursue post-secondary education or enter the workforce in a variety of rewarding and impactful careers.</p>					
<p><b>Sample Careers</b></p> <ul style="list-style-type: none"> <li>•Medicine - (Physician, PA, Pharmacy, etc.)</li> <li>•Laboratory/Radiology</li> <li>•Mortician/Funeral Director</li> <li>•Physical Therapy, Occupational Therapy, Exercise Physiology</li> <li>•Pre K-12 + Teacher</li> <li>•Educational Administrator</li> <li>•Librarian/Media Specialist</li> <li>•Mental Health Counselor/Psychologist</li> <li>•Sign-Language Interpreter/Speech Pathologist</li> <li>•Human Resources</li> <li>•Family/Community Services</li> <li>•Social Worker</li> <li>•Personal Care Assistant PCA</li> <li>•Personal Care (Cosmetology)</li> <li>•Correctional Officers</li> <li>•Police, Sheriff Patrol Officer, &amp; Protective Services</li> <li>•Fire Fighter, EMT, &amp; Paramedic</li> <li>•Natural Resource Officer</li> <li>•Lawyer, Paralegal, Legal Support</li> </ul>			<p><b>Career Pathways</b></p>		
Required	Pathway Advanced Courses (Choose 6)		Capstone		
<ul style="list-style-type: none"> <li>• Career Exploration</li> </ul>	<ul style="list-style-type: none"> <li>• Chemistry</li> <li>• Human Anatomy and Physiology I</li> <li>• Human Anatomy and Physiology II</li> <li>• Biology/AP Biology</li> <li>• Psychology/AP Psychology</li> <li>• Child Development &amp; Learning</li> <li>• Introduction to Communication</li> <li>• Introduction to Physics</li> </ul>	<ul style="list-style-type: none"> <li>• Medical Terminology</li> <li>• Intro to Healthcare Careers</li> <li>• Emergency Med Response/BLS</li> <li>• Intro to Nursing Assistant / Home Health Aide</li> <li>• Introduction to Teaching</li> <li>• Microbiology</li> <li>• Law &amp; Criminal Justice</li> <li>• Basic Life Support / CPR</li> </ul>	<ul style="list-style-type: none"> <li>• Senior Internship</li> <li>• Capstone Project</li> <li>• Individual Project approved by Administration</li> <li>• Approved Employment</li> </ul>	<p><b>Human Services</b></p> <ul style="list-style-type: none"> <li>• Personal, Family, &amp; Community Services</li> <li>• Law, Public Safety, Corrections, &amp; Security</li> </ul> <p><b>Health Sciences</b></p> <ul style="list-style-type: none"> <li>• Therapeutic, Diagnostic, Support Services</li> <li>• Biotechnology Research &amp; Development</li> <li>• Health Informatics &amp; Administration</li> </ul> <p><b>Education &amp; Training</b></p> <ul style="list-style-type: none"> <li>• Teaching and Training</li> <li>• Early Education &amp; Child Development</li> <li>• Administrative &amp; Professional Support</li> </ul>	
1/8/2026 -WS					

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I do have current seniors that qualify for **Pathway Proficiency**. I am working on getting this out to all current seniors for their consideration. I am encouraging the Pathway Proficient students to consider doing a **Capstone Completion** so they can earn **Academy Achievement**. I would love to give these seniors the opportunity even though the time is tight.

● **SAVE THE DATE:**

- Saturday, February 14, 2026 Rock Ridge High School celebrates the 75th anniversary of the 1951 State Basketball Championship won by the Gilbert Buccaneers. If you are a player, cheerleader, coach, or a family representative of any of these folks, please join us in The Waschke Family Activities Center for a celebration to take place in the U. S. Steel Gymnasium at Rock Ridge High School at approx 2:00 for a pre-game ceremony recognizing the anniversary of this amazing championship. Contact: Willie Spelts at 218-290-1237 with any questions.
- Now, I would like to introduce Mr. Paul Gregerson as he will be speaking to you about a great upcoming event.

January 12, 2026

offered the following resolution and moved for its adoption.

RESOLVED, By the Board of Education of Independent School District #2909 that the following bills be allowed and the Chairperson and Clerk be and are hereby authorized to draw orders on the Treasurer for payment of same:

<u>CHECK NO.</u>	<u>VENDOR</u>	<u>UFARS CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
19095	AT & T MOBILITY	E 01 005 690 000 000 320	Comm Telephone	\$4,029.90
19095	AT & T MOBILITY	E 01 005 690 000 000 320	Comm Telephone	\$603.29
<b>19095 Total</b>				<b><u>\$4,633.19</u></b>
19096	CITY OF GILBERT	E 03 005 760 000 720 330	Water & Sewer	\$693.67
<b>19096 Total</b>				<b><u>\$693.67</u></b>
19097	DATA CENTER WAREHOUSE LLC	E 01 005 606 000 000 401	AS PER ATTACHED QUOTE NO. Q-135120	\$888.00
<b>19097 Total</b>				<b><u>\$888.00</u></b>
19098	MINNESOTA ENERGY RESOURCES	E 03 005 760 000 720 440	Fuel For Buildings	\$336.01
<b>19098 Total</b>				<b><u>\$336.01</u></b>
19099	MN DEPT OF LABOR & INDUSTRY	E 01 005 810 000 000 350	Repairs Maint Serv	\$50.00
<b>19099 Total</b>				<b><u>\$50.00</u></b>
19100	NORTHERN DOOR & HARDWARE INC	E 01 005 810 000 000 350	Repairs Maint Serv	\$290.00
<b>19100 Total</b>				<b><u>\$290.00</u></b>
19101	RESTAURANTSUPPLY.COM	E 01 300 250 000 000 430	American Metalcraft BA740A 7 Inch Grill Bastir	\$21.38
19101	RESTAURANTSUPPLY.COM	E 01 300 250 000 000 430	Freight	\$46.32
<b>19101 Total</b>				<b><u>\$67.70</u></b>
19102	TRAIN HEROIC	E 01 300 240 000 000 430	Quote #1707	\$2,760.00
<b>19102 Total</b>				<b><u>\$2,760.00</u></b>
19103	9 SQUARE IN THE AIR	E 01 005 107 050 000 401	General Supplies	\$951.47
<b>19103 Total</b>				<b><u>\$951.47</u></b>
19104	A PEACE OF MY MIND INC	E 01 005 107 050 000 401	General Supplies	\$4,500.00
<b>19104 Total</b>				<b><u>\$4,500.00</u></b>
19105	AAGENES STEPHANIE	E 01 005 640 000 316 366	Travel	\$45.57
19105	AAGENES STEPHANIE	E 01 005 640 000 316 366	Travel	\$34.35
19105	AAGENES STEPHANIE	E 01 005 420 000 740 433	Sup/Mat Indiv Instr	\$39.46
19105	AAGENES STEPHANIE	E 01 300 211 000 000 401	General Supplies	\$49.32
19105	AAGENES STEPHANIE	E 01 005 420 000 740 433	Sup/Mat Indiv Instr	\$71.94
19105	AAGENES STEPHANIE	E 01 005 640 000 316 366	Travel	\$55.96
19105	AAGENES STEPHANIE	E 01 300 211 000 000 401	General Supplies	\$22.33
19105	AAGENES STEPHANIE	E 01 300 211 000 000 401	General Supplies	\$291.62
19105	AAGENES STEPHANIE	E 01 005 420 000 740 433	Sup/Mat Indiv Instr	\$132.85
19105	AAGENES STEPHANIE	E 01 005 640 000 316 366	Travel	\$64.72
19105	AAGENES STEPHANIE	E 01 005 640 000 316 366	Travel	\$101.51
<b>19105 Total</b>				<b><u>\$909.63</u></b>
19106	ALBIN ACQUISITION CORP	E 01 005 110 000 000 314	Background Checks for November 2025	\$670.00
<b>19106 Total</b>				<b><u>\$670.00</u></b>
19107	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$0.44
19107	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$2.96
19107	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$0.13
19107	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$1.39
19107	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$355.24
19107	AMAZON CAPITAL SERVICES INC	E 01 300 250 000 000 430	Instruct Supplies	\$44.58
19107	AMAZON CAPITAL SERVICES INC	E 03 005 760 000 720 401	General Supplies	\$82.62
19107	AMAZON CAPITAL SERVICES INC	E 01 005 105 004 000 401	General Supplies	\$198.00

19107	AMAZON CAPITAL SERVICES INC	E	01	112	203	000	000	401	General Supplies	\$74.76
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	004	000	401	General Supplies	\$149.99
19107	AMAZON CAPITAL SERVICES INC	E	04	500	560	704	321	401	General Supplies	\$166.75
19107	AMAZON CAPITAL SERVICES INC	E	01	300	250	000	000	430	Instruct Supplies	\$37.99
19107	AMAZON CAPITAL SERVICES INC	E	04	500	580	000	325	401	General Supplies	\$248.56
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	004	000	401	General Supplies	\$533.61
19107	AMAZON CAPITAL SERVICES INC	E	01	300	361	893	830	433	Ind Instructnl Mtrls	\$72.87
19107	AMAZON CAPITAL SERVICES INC	E	01	112	203	000	000	401	General Supplies	\$171.02
19107	AMAZON CAPITAL SERVICES INC	E	01	300	220	000	000	430	Instruct Supplies	\$69.99
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	228	000	401	General Supplies	\$124.42
19107	AMAZON CAPITAL SERVICES INC	E	01	300	214	038	000	401	General Supplies	\$81.07
19107	AMAZON CAPITAL SERVICES INC	E	04	500	560	704	321	401	General Supplies	\$250.67
19107	AMAZON CAPITAL SERVICES INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$326.34
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	004	000	401	General Supplies	\$151.15
19107	AMAZON CAPITAL SERVICES INC	E	01	005	010	000	000	401	General Supplies	\$155.74
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	004	000	401	General Supplies	\$0.56
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	228	000	401	General Supplies	\$155.85
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	004	000	401	General Supplies	\$517.47
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	228	000	401	General Supplies	\$131.09
19107	AMAZON CAPITAL SERVICES INC	E	01	101	203	403	000	430	Instructional Supply	\$47.00
19107	AMAZON CAPITAL SERVICES INC	E	01	116	203	000	000	401	General Supplies	\$731.49
19107	AMAZON CAPITAL SERVICES INC	E	01	005	420	000	740	401	General Supplies	\$16.48
19107	AMAZON CAPITAL SERVICES INC	E	01	005	105	228	000	401	General Supplies	\$78.06
19107	AMAZON CAPITAL SERVICES INC	E	01	005	420	000	740	401	General Supplies	\$23.98
<b>19107 Total</b>										<b><u>\$5,002.27</u></b>
19108	ANDERSON DAKOTAH	E	01	300	294	710	000	305	Consulting Fees	\$180.00
<b>19108 Total</b>										<b><u>\$180.00</u></b>
19109	APG MEDIA OF MN	E	01	005	010	000	000	380	Print-Publish	\$96.94
<b>19109 Total</b>										<b><u>\$96.94</u></b>
19110	ARCHKEY SOLUTIONS	E	01	300	810	000	000	350	Repairs Maint Serv	\$520.00
<b>19110 Total</b>										<b><u>\$520.00</u></b>
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	New steering Column bus 5	\$1,043.85
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Replace back door hinge and engine light	\$907.66
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Transmission Service bus 31	\$638.42
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	new brakes emergency bus 3	\$1,554.21
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Windshield washer wiring Bus 2	\$595.88
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	egr oil relief valve bus 4	\$4,277.75
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$267.04
19111	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Oil Change	\$1,321.33
<b>19111 Total</b>										<b><u>\$10,606.14</u></b>
19112	AT & T MOBILITY	E	01	005	690	000	000	320	Comm Telephone	\$1,190.28
<b>19112 Total</b>										<b><u>\$1,190.28</u></b>
19113	BARBER GRAPHICS INC	E	01	300	294	724	000	432		\$216.30
19113	BARBER GRAPHICS INC	E	01	300	296	724	000	432		\$216.30
19113	BARBER GRAPHICS INC	E	01	300	294	724	000	432		\$496.70
19113	BARBER GRAPHICS INC	E	01	300	296	724	000	432		\$496.70
<b>19113 Total</b>										<b><u>\$1,426.00</u></b>
19114	BAUDHUIN CHRISTOPHER	E	01	300	296	709	000	305	Consulting Fees	\$20.00
19114	BAUDHUIN CHRISTOPHER	E	01	300	296	709	000	305	Consulting Fees	\$180.00
<b>19114 Total</b>										<b><u>\$200.00</u></b>
19115	BEMIDJI WRESTLING CLUB	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$150.00
<b>19115 Total</b>										<b><u>\$150.00</u></b>

19116	BENZ DENNIS	E	01	005	105	004	000	401	General Supplies	\$500.00
<b>19116 Total</b>										<b><u>\$500.00</u></b>
19117	BERG PIANO SERVICE	E	01	300	259	002	000	350	Piano Tuning-HS Orch grand	\$125.00
<b>19117 Total</b>										<b><u>\$125.00</u></b>
19118	BIALKE ALYSON MARIE	E	04	701	590	000	350	311	Prof Tech Services	\$960.00
<b>19118 Total</b>										<b><u>\$960.00</u></b>
19119	BIONDICH ELIZABETH	E	04	500	560	000	321	430	Instruct Supplies	\$210.00
<b>19119 Total</b>										<b><u>\$210.00</u></b>
19120	BIRCHBARK BOOKS	E	01	005	105	228	000	401	General Supplies	\$292.00
<b>19120 Total</b>										<b><u>\$292.00</u></b>
19121	BOE ELISA	E	01	300	718	000	342	430	Instructional Supply	\$657.00
<b>19121 Total</b>										<b><u>\$657.00</u></b>
19122	BRYSON III BILL	E	01	005	606	000	000	430	Instruct Supplies	\$249.99
<b>19122 Total</b>										<b><u>\$249.99</u></b>
19123	CAROUSEL DIGITAL SIGNAGE	E	01	005	606	000	000	401	General Supplies	\$3,400.00
<b>19123 Total</b>										<b><u>\$3,400.00</u></b>
19124	CHISAGO LAKES PUBLIC SCHOOLS	E	01	300	296	720	000	432	Unifroms	\$150.00
<b>19124 Total</b>										<b><u>\$150.00</u></b>
19125	CHRISTENSEN PARTS	E	01	005	810	000	000	350	Relay Solenoid for ford PK	\$32.56
<b>19125 Total</b>										<b><u>\$32.56</u></b>
19126	CITY OF EVELETH	E	01	300	715	000	342	312	Prof Services	\$800.00
<b>19126 Total</b>										<b><u>\$800.00</u></b>
19127	CITY OF VIRGINIA	E	01	300	715	000	342	312	Prof Services	\$3,200.00
<b>19127 Total</b>										<b><u>\$3,200.00</u></b>
19128	CULLIGAN WATER CONDITIONING	E	01	116	810	000	000	350	Repairs Maint Serv	\$798.85
<b>19128 Total</b>										<b><u>\$798.85</u></b>
19129	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	332	Water	\$77.76
19129	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$25.92
19129	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	332	Water	\$9.00
19129	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$38.00
19129	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$62.00
19129	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$89.50
19129	DAHLHEIMER BEVERAGE	E	01	118	810	000	000	332	Water	\$64.50
19129	DAHLHEIMER BEVERAGE	E	01	118	810	000	000	332	Water	\$9.00
19129	DAHLHEIMER BEVERAGE	E	03	005	760	000	720	401	General Supplies	\$9.00
<b>19129 Total</b>										<b><u>\$384.68</u></b>
19130	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$866.00
<b>19130 Total</b>										<b><u>\$866.00</u></b>
19131	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$10,155.01
19131	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$9,300.68
19131	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$1,113.68
<b>19131 Total</b>										<b><u>\$20,569.37</u></b>
19132	ERZAR JAMES	E	01	300	294	709	000	305	Consulting Fees	\$180.00
19132	ERZAR JAMES	E	01	300	294	709	000	305	Consulting Fees	\$100.00
<b>19132 Total</b>										<b><u>\$280.00</u></b>
19133	EVELETH PUBLIC UTILITIES	E	01	118	810	000	000	334		\$110.87
19133	EVELETH PUBLIC UTILITIES	E	01	118	810	000	000	333		\$84.80
19133	EVELETH PUBLIC UTILITIES	E	01	118	810	000	000	332		\$110.25
19133	EVELETH PUBLIC UTILITIES	E	01	005	810	000	000	334		\$1,645.00
19133	EVELETH PUBLIC UTILITIES	E	01	300	810	000	000	333		\$1,128.50
19133	EVELETH PUBLIC UTILITIES	E	01	300	810	000	000	332		\$750.25
19133	EVELETH PUBLIC UTILITIES	E	01	005	810	000	000	334		\$705.00
19133	EVELETH PUBLIC UTILITIES	E	01	101	810	000	000	330		\$70.75

19133	EVELETH PUBLIC UTILITIES	E	01	005	810	000	000	334	Garbage	\$94.00
19133	EVELETH PUBLIC UTILITIES	E	01	302	810	000	000	333		\$35.10
19133	EVELETH PUBLIC UTILITIES	E	01	302	810	000	000	332		\$34.50
19133	EVELETH PUBLIC UTILITIES	E	03	005	760	000	720	333		\$77.70
19133	EVELETH PUBLIC UTILITIES	E	03	005	760	000	720	332		\$52.50
19133	EVELETH PUBLIC UTILITIES	E	01	119	810	000	000	334		\$18.29
19133	EVELETH PUBLIC UTILITIES	E	01	119	810	000	000	332		\$39.75
19133	EVELETH PUBLIC UTILITIES	E	01	119	810	000	000	333		\$49.30
<b>19133 Total</b>										<b><u>\$5,006.56</u></b>
19134	FIRST TECHNOLOGIES INC	E	01	300	211	027	000	430	CS0114 Epilog Assy Autofocus Plunger (Coverec	\$0.00
19134	FIRST TECHNOLOGIES INC	E	01	300	211	027	000	430	CS0354 Epilog Cable, USB 2.0A to C, 2.25m, Hig	\$121.00
19134	FIRST TECHNOLOGIES INC	E	01	300	211	027	000	430	FT1008 Table Motor Assy Fusion	\$236.00
19134	FIRST TECHNOLOGIES INC	E	01	300	211	027	000	430	CS0363 Cable, USB 2.0A Plug to Female, 10ft	\$9.00
19134	FIRST TECHNOLOGIES INC	E	01	300	211	027	000	430	Shipping	\$20.00
<b>19134 Total</b>										<b><u>\$386.00</u></b>
19135	FOSSLAND VICTORIA	E	01	300	296	710	000	305	Consulting Fees	\$207.00
<b>19135 Total</b>										<b><u>\$207.00</u></b>
19136	FRIEDLIEB JACE	E	01	300	296	710	000	305	Consulting Fees	\$207.00
<b>19136 Total</b>										<b><u>\$207.00</u></b>
19137	GOPHER SPORTS	E	01	300	250	000	000	430	17-302 DOM Cup and Pro Reinforced Plastic-Sha	\$309.00
19137	GOPHER SPORTS	E	01	300	250	000	000	430	Shipping	\$25.23
<b>19137 Total</b>										<b><u>\$334.23</u></b>
19138	GRAINGER	E	01	005	810	000	000	350	Repairs Maint Serv	\$154.56
<b>19138 Total</b>										<b><u>\$154.56</u></b>
19139	GRANDE ACE HARDWARE	E	01	116	810	000	000	420	Repair Supplies	\$7.73
19139	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	Repairs Maint Serv	\$35.08
<b>19139 Total</b>										<b><u>\$42.81</u></b>
19140	HAINY CASSANDRA	E	01	005	107	050	000	401	General Supplies	\$121.89
19140	HAINY CASSANDRA	E	01	005	107	050	000	365	Transportation Chargeback	\$14.95
<b>19140 Total</b>										<b><u>\$136.84</u></b>
19141	HARRIS ALYSSA	E	01	300	296	720	000	366	Travel	\$32.42
<b>19141 Total</b>										<b><u>\$32.42</u></b>
19142	HAWKINS INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$1,196.23
<b>19142 Total</b>										<b><u>\$1,196.23</u></b>
19143	HILLYARD / HUTCHINSON	E	01	116	810	000	000	350	Repairs Maint Serv	\$257.73
19143	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$71.64
19143	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$2,005.40
19143	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$2,251.05
19143	HILLYARD / HUTCHINSON	E	01	101	810	000	000	410	Custodial Supplies	\$1,152.00
19143	HILLYARD / HUTCHINSON	E	01	300	810	000	000	410	Custodial Supplies	\$823.36
<b>19143 Total</b>										<b><u>\$6,561.18</u></b>
19144	HUHLUND BUS CO INC	E	03	005	760	000	720	420	Marker lamp	\$69.35
<b>19144 Total</b>										<b><u>\$69.35</u></b>
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$52.50
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$42.00
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$300.00
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$52.50
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$136.50
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$220.50
19145	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$189.00
<b>19145 Total</b>										<b><u>\$993.00</u></b>
19146	IDEAL ENERGIES SOLAR LEASING 2025 LLC	E	01	005	810	000	000	335	Short Term Lease	\$92,095.20
<b>19146 Total</b>										<b><u>\$92,095.20</u></b>

19147	IMSE	E	01	112	216	000	401	433	OG Plus decodable readers set B fiction VOL. 2	\$550.00
19147	IMSE	E	01	112	216	000	401	433	shipping	\$57.75
<b>19147 Total</b>										<b><u>\$607.75</u></b>
19148	ISD #139	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$250.00
<b>19148 Total</b>										<b><u>\$250.00</u></b>
19149	ISD #695	E	01	300	294	709	000	364	Entry Fees/Student Travel	\$300.00
<b>19149 Total</b>										<b><u>\$300.00</u></b>
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	Repair Supplies	\$173.44
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	Parkingbrake cable	\$292.82
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	Glass assembly bus 11	\$602.48
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	E Brake Assembly	\$559.99
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	Parking Brake	\$171.37
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	Mud flap and windshield nozzles	\$187.19
19150	I-STATE TRUCK CENTERS	E	03	005	760	000	720	420	Switch	\$28.49
<b>19150 Total</b>										<b><u>\$2,015.78</u></b>
19151	JAY'S PAC-N-SHIP	E	01	005	606	000	000	401	General Supplies	\$55.00
19151	JAY'S PAC-N-SHIP	E	01	005	606	000	000	401	General Supplies	\$101.00
19151	JAY'S PAC-N-SHIP	E	01	005	606	000	000	401	General Supplies	\$75.00
<b>19151 Total</b>										<b><u>\$231.00</u></b>
19152	JOHNSON PHILLIP S	E	01	300	296	709	000	305	Consulting Fees	\$180.00
<b>19152 Total</b>										<b><u>\$180.00</u></b>
19153	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Paras	\$743.40
19153	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Paras	\$839.33
19153	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Paras	\$1,534.75
19153	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Paras	\$445.56
19153	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Paras	\$2,074.33
19153	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Teachers	\$519.41
19153	KELLY SERVICES INC	E	01	101	640	000	316	305	Sub Teachers	\$525.90
19153	KELLY SERVICES INC	E	01	101	203	000	000	305	Sub Teachers	\$2,314.61
19153	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Teachers	\$538.88
19153	KELLY SERVICES INC	E	01	116	203	000	000	305	Sub Teachers	\$876.52
19153	KELLY SERVICES INC	E	01	112	203	000	000	305	Sub Teachers	\$353.85
19153	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Teachers	\$181.79
19153	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Teachers	\$363.59
19153	KELLY SERVICES INC	E	01	300	211	000	000	305	Sub Teachers	\$1,438.10
19153	KELLY SERVICES INC	E	01	101	203	000	000	305	Sub Teachers	\$1,434.88
19153	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Teachers	\$1,136.21
19153	KELLY SERVICES INC	E	01	116	203	000	000	305	Sub Teachers	\$1,288.78
19153	KELLY SERVICES INC	E	01	112	203	000	000	305	Sub Teachers	\$525.90
19153	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Teachers	\$370.08
19153	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Teachers	\$194.78
19153	KELLY SERVICES INC	E	01	300	361	000	475	303	Sub Teachers	\$194.78
19153	KELLY SERVICES INC	E	01	300	640	000	316	305	Sub Teachers	\$181.79
19153	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Teachers	\$344.11
19153	KELLY SERVICES INC	E	01	300	211	000	000	305	Sub Teachers	\$1,603.66
19153	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Paras	\$557.56
19153	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Paras	\$785.37
19153	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Paras	\$329.73
19153	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Paras	\$1,408.87
19153	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Paras	\$2,673.85
19153	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Paras	\$703.34
19153	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Paras	\$569.54
19153	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Paras	\$995.19

19153	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Paras	\$1,097.11
19153	KELLY SERVICES INC	E	01	101	203	000	000	305	Sub Teachers	\$1,217.36
19153	KELLY SERVICES INC	E	01	116	640	000	316	305	Sub Teachers	\$1,058.29
19153	KELLY SERVICES INC	E	01	116	203	000	000	305	Sub Teachers	\$746.65
19153	KELLY SERVICES INC	E	01	112	203	000	000	305	Sub Teachers	\$172.06
19153	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Teachers	\$194.78
19153	KELLY SERVICES INC	E	01	300	211	000	000	305	Sub Teachers	\$863.52
19153	KELLY SERVICES INC	E	01	300	640	000	316	305	Sub Teachers	\$733.66
<b>19153 Total</b>										<b><u>\$34,131.87</u></b>
19154	KNUDSON SARAH	E	01	005	105	048	000	430	Instructional Supply	\$131.51
<b>19154 Total</b>										<b><u>\$131.51</u></b>
19155	KRUSE KEITH	E	03	005	760	000	720	350	Repairs Maint Serv	\$2,945.00
<b>19155 Total</b>										<b><u>\$2,945.00</u></b>
19156	KUSH-JEFFERY SHANON	E	04	500	580	000	325	430	Instructional Supply	\$54.88
<b>19156 Total</b>										<b><u>\$54.88</u></b>
19157	KY INTERPRETING SERVICES INC	E	01	300	405	000	740	399	Spec Purchased Services	\$10,837.50
<b>19157 Total</b>										<b><u>\$10,837.50</u></b>
19158	L & M SUPPLY INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$150.00
<b>19158 Total</b>										<b><u>\$150.00</u></b>
19159	LAMPPA JOSHUA	E	01	300	292	000	000	366	Travel	\$145.40
19159	LAMPPA JOSHUA	E	01	300	292	000	000	366	Travel	\$665.00
<b>19159 Total</b>										<b><u>\$810.40</u></b>
19160	LCS COACHES INC	E	01	300	294	710	733	361	Private Trans Cont	\$2,139.28
19160	LCS COACHES INC	E	01	300	294	710	733	361	Private Trans Cont	\$2,285.14
19160	LCS COACHES INC	E	01	300	296	709	733	361	Private Trans Cont	\$1,103.30
<b>19160 Total</b>										<b><u>\$5,527.72</u></b>
19161	LEARN WELL	E	01	300	690	000	000	390	Pmt Educ Pur MN Dist	\$515.00
<b>19161 Total</b>										<b><u>\$515.00</u></b>
19162	LINDE GAS & EQUIPMENT INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$108.85
19162	LINDE GAS & EQUIPMENT INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$85.50
19162	LINDE GAS & EQUIPMENT INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$108.85
19162	LINDE GAS & EQUIPMENT INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$61.53
<b>19162 Total</b>										<b><u>\$364.73</u></b>
19163	LOEFFLER WAYNE	E	01	300	296	709	000	305	Consulting Fees	\$135.00
<b>19163 Total</b>										<b><u>\$135.00</u></b>
19164	LUTSEN ALPINE SKI CLUB	E	01	300	294	707	000	364		\$20.00
19164	LUTSEN ALPINE SKI CLUB	E	01	300	296	707	000	364		\$20.00
<b>19164 Total</b>										<b><u>\$40.00</u></b>
19165	LUTSEN MOUNTAIN	E	01	300	294	707	000	364		\$405.00
19165	LUTSEN MOUNTAIN	E	01	300	296	707	000	364		\$405.00
<b>19165 Total</b>										<b><u>\$810.00</u></b>
19166	LYONS CORRINA	E	01	300	211	000	320	490	Food	\$300.00
<b>19166 Total</b>										<b><u>\$300.00</u></b>
19167	MARC	E	01	005	810	000	000	410	multipurpose cleaner	\$705.58
19167	MARC	E	01	300	810	000	000	410	Custodial Supplies	\$978.33
<b>19167 Total</b>										<b><u>\$1,683.91</u></b>
19168	MARIUCCI VIDEO PRODUCTION INC	E	19	005	105	000	000	401	General Supplies	\$3,155.00
<b>19168 Total</b>										<b><u>\$3,155.00</u></b>
19169	MCEA	E	04	500	505	000	321	820	Dues-Memberships-Lic-Fees	\$1,375.00
<b>19169 Total</b>										<b><u>\$1,375.00</u></b>
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$151.91
19170	MENARDS	E	01	005	810	000	000	350	Repairs Maint Serv	\$20.66
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$6.97

19170	MENARDS	E	01	300	211	000	320	430	Instruct Supplies	\$386.02
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$20.80
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$8.88
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$105.79
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$78.18
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$139.10
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$48.94
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$24.47
19170	MENARDS	E	01	005	810	000	000	350	Repairs Maint Serv	\$14.51
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$54.84
19170	MENARDS	E	01	300	211	027	000	430	Instruct Supplies	\$261.92
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$24.99
19170	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$83.20
<b>19170 Total</b>										<b><u>\$1,431.18</u></b>
19171	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$5,520.19
<b>19171 Total</b>										<b><u>\$5,520.19</u></b>
19172	MIDWEST BUS PARTS INC	E	03	005	760	000	720	420	Mirror	\$250.44
<b>19172 Total</b>										<b><u>\$250.44</u></b>
19173	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$36.91
19173	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$22.27
19173	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$21.28
19173	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$16.96
19173	MINER'S INC	E	01	300	259	002	000	350	Repairs Maint Serv	\$23.94
19173	MINER'S INC	E	01	005	107	050	000	401	General Supplies	\$40.16
19173	MINER'S INC	E	04	500	580	000	325	430	General Supplies	\$93.97
19173	MINER'S INC	E	04	500	580	000	325	430	Instructional Supply	\$17.92
19173	MINER'S INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$72.40
19173	MINER'S INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$62.66
19173	MINER'S INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$59.06
19173	MINER'S INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$72.99
19173	MINER'S INC	E	01	300	211	000	320	490	Food	\$20.85
19173	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$25.98
19173	MINER'S INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$58.05
19173	MINER'S INC	E	01	300	211	000	320	490	Food	\$151.92
19173	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$12.40
19173	MINER'S INC	E	01	300	214	038	000	401	General Supplies	\$24.14
19173	MINER'S INC	E	01	300	211	000	320	490	Food	\$40.89
<b>19173 Total</b>										<b><u>\$874.75</u></b>
19174	MINNESOTA ENERGY RESOURCES	E	01	119	810	000	000	440	Fuel for Buildings	\$312.11
19174	MINNESOTA ENERGY RESOURCES	E	01	302	810	000	000	330	Utilities	\$1,047.13
19174	MINNESOTA ENERGY RESOURCES	E	01	118	810	000	000	440	Fuel for Buildings	\$1,337.90
19174	MINNESOTA ENERGY RESOURCES	E	03	005	760	000	720	440	Fuel For Buildings	\$275.64
19174	MINNESOTA ENERGY RESOURCES	E	01	119	810	000	000	440	Fuel for Buildings	\$669.34
19174	MINNESOTA ENERGY RESOURCES	E	01	101	810	000	000	440	Fuel For Buildings	\$3,618.45
<b>19174 Total</b>										<b><u>\$7,260.57</u></b>
19175	MINNESOTA POWER	E	01	300	810	000	000	331	Electricity	\$423.06
<b>19175 Total</b>										<b><u>\$423.06</u></b>
19176	MINNESOTA TELECOMMUNICATIONS	R	01	005	000	000	000	099	Miscellaneous	-\$2,974.30
19176	MINNESOTA TELECOMMUNICATIONS	E	01	005	606	000	000	320		\$282.70
19176	MINNESOTA TELECOMMUNICATIONS	E	01	116	203	000	000	320		\$1,050.00
19176	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$175.00
19176	MINNESOTA TELECOMMUNICATIONS	E	01	101	203	000	000	320		\$554.00
19176	MINNESOTA TELECOMMUNICATIONS	E	04	500	505	000	321	320		\$77.10

19176	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$488.30
19176	MINNESOTA TELECOMMUNICATIONS	E	02	005	770	000	701	320		\$77.10
19176	MINNESOTA TELECOMMUNICATIONS	E	01	302	810	000	000	320		\$77.10
19176	MINNESOTA TELECOMMUNICATIONS	E	01	300	211	000	000	320		\$154.20
19176	MINNESOTA TELECOMMUNICATIONS	E	01	117	810	000	000	320		\$77.10
19176	MINNESOTA TELECOMMUNICATIONS	E	01	112	203	000	000	320		\$77.10
19176	MINNESOTA TELECOMMUNICATIONS	E	01	005	810	000	000	320		\$1,182.20
19176	MINNESOTA TELECOMMUNICATIONS	E	01	005	020	000	000	320		\$77.10
<b>19176 Total</b>										<b><u>\$1,374.70</u></b>
19177	MN DEPT OF LABOR & INDUSTRY	E	01	300	810	000	000	350	Repairs Maint Serv	\$50.00
<b>19177 Total</b>										<b><u>\$50.00</u></b>
19178	MOE TIM	E	01	300	296	710	000	305	Consulting Fees	\$180.00
19178	MOE TIM	E	01	300	296	710	000	305	Consulting Fees	\$10.00
19178	MOE TIM	E	01	300	296	710	000	305	Consulting Fees	\$180.00
19178	MOE TIM	E	01	300	296	710	000	305	Consulting Fees	\$207.00
<b>19178 Total</b>										<b><u>\$577.00</u></b>
19179	NATIONAL SCHOOL FORMS INC	E	03	005	760	000	720	401	General Supplies	\$113.78
<b>19179 Total</b>										<b><u>\$113.78</u></b>
19180	NORTHEAST SERVICE COOPERATIVE	E	01	300	298	000	000	364	Entry Fees/Student Travel	\$760.00
<b>19180 Total</b>										<b><u>\$760.00</u></b>
19181	NORTHLAND LAWN AND SPORT	E	01	005	810	000	000	350	Repairs Maint Serv	\$68.20
<b>19181 Total</b>										<b><u>\$68.20</u></b>
19182	NORTHSTAR STUDENT TRANSPORTATION	E	03	005	760	000	723	361	Private Trans Cont	\$140,131.68
<b>19182 Total</b>										<b><u>\$140,131.68</u></b>
19183	OJA JOSHUA M	E	01	300	296	709	000	305	Consulting Fees	\$180.00
19183	OJA JOSHUA M	E	01	300	296	709	000	305	Consulting Fees	\$85.00
<b>19183 Total</b>										<b><u>\$265.00</u></b>
19184	OVERHEAD DOOR COMPANY OF HIBBING	E	01	005	810	000	000	350	Fix garage doors	\$2,324.00
<b>19184 Total</b>										<b><u>\$2,324.00</u></b>
19185	PARK CENTER HIGH SCHOOL	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$320.00
<b>19185 Total</b>										<b><u>\$320.00</u></b>
19186	PASTIKA JASON	E	01	300	294	710	000	305	Consulting Fees	\$117.00
19186	PASTIKA JASON	E	01	300	294	710	000	305	Consulting Fees	\$36.00
<b>19186 Total</b>										<b><u>\$153.00</u></b>
19187	PEP'S BAKE SHOP	E	01	300	211	000	000	401	General Supplies	\$316.50
<b>19187 Total</b>										<b><u>\$316.50</u></b>
19188	PEQUOT LAKES HIGH SCHOOL	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$350.00
<b>19188 Total</b>										<b><u>\$350.00</u></b>
19189	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$44.00
19189	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$44.00
19189	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$44.00
<b>19189 Total</b>										<b><u>\$132.00</u></b>
19190	PERPICH BRIAN	E	01	300	294	710	000	305	Consulting Fees	\$207.00
<b>19190 Total</b>										<b><u>\$207.00</u></b>
19191	PETERSON LINDA E	E	04	701	590	000	350	311	Prof Tech Services	\$935.00
<b>19191 Total</b>										<b><u>\$935.00</u></b>
19192	QUADIENT FINANCE	E	01	005	105	000	000	329	Postage	\$1,000.00
<b>19192 Total</b>										<b><u>\$1,000.00</u></b>
19193	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	442	DEF	\$128.64
19193	RANGE AUTO PARTS COMPANY	E	01	005	810	000	000	420	Wipers	\$19.99
19193	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	442	DEF	\$237.30
<b>19193 Total</b>										<b><u>\$385.93</u></b>

19194	RANGE COOPERATIVE INC	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$562.83
<b>19194 Total</b>										<b><u>\$562.83</u></b>
19195	RANGE MENTAL HEALTH CENTER INC	E	01	005	420	000	799	305	Consulting Fees	\$1,204.00
<b>19195 Total</b>										<b><u>\$1,204.00</u></b>
19196	RANGE PAPER CORPORATION	E	01	300	211	000	000	401	General Supplies	\$1,548.40
19196	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$466.79
19196	RANGE PAPER CORPORATION	E	03	005	760	000	720	410	TISSUE FOR BUSES	\$88.77
19196	RANGE PAPER CORPORATION	E	01	101	810	000	000	410	Custodial Supplies	\$2,246.40
19196	RANGE PAPER CORPORATION	E	01	112	810	000	000	410	Custodial Supplies	\$847.50
<b>19196 Total</b>										<b><u>\$5,197.86</u></b>
19197	ROCK RIDGE SUMMER SOFTBALL	E	04	500	560	716	321	401	General Supplies	\$8,444.45
<b>19197 Total</b>										<b><u>\$8,444.45</u></b>
19198	ROEN ADAM C	E	01	300	296	709	000	305	Consulting Fees	\$180.00
19198	ROEN ADAM C	E	01	300	296	709	000	305	Consulting Fees	\$90.00
<b>19198 Total</b>										<b><u>\$270.00</u></b>
19199	ROEN ALEXANDER	E	01	300	296	709	000	305	Consulting Fees	\$225.00
<b>19199 Total</b>										<b><u>\$225.00</u></b>
19200	SAHR CHAD	E	01	300	296	710	000	305	Consulting Fees	\$90.00
19200	SAHR CHAD	E	01	300	296	710	000	305	Consulting Fees	\$32.00
<b>19200 Total</b>										<b><u>\$122.00</u></b>
19201	SAHR JARED N	E	01	300	296	710	000	305	Consulting Fees	\$207.00
19201	SAHR JARED N	E	01	300	296	710	000	305	Consulting Fees	\$32.00
<b>19201 Total</b>										<b><u>\$239.00</u></b>
19202	SCAIA KEVIN	E	01	300	294	709	000	305	Consulting Fees	\$180.00
<b>19202 Total</b>										<b><u>\$180.00</u></b>
19203	SCHMIDT TERESA	E	01	300	297	000	000	430	Instruct Supplies	\$400.00
<b>19203 Total</b>										<b><u>\$400.00</u></b>
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34532. Sound Innovations Bass Clarinet Book	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34530. Sound Innovations Clarinet Book	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34545 Sound Innovations Combined Percuss	\$13.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34538 Sound Innovations Trombone Book	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34533 Sound Innovations Alto Xax Book	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34534. Sound Innovations Tenor Sax Book	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	431	00-34527 Sound Innovations Flute Book	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	430	RCA1025 Rico Reed Clarinet 10/box	\$22.49
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	430	RCA1030. Rico Reed 10/box	\$22.49
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	430	REA0320. Rico Reed Bass Clarinet 3/pk	\$15.29
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	430	Suzuki Vol. 6 cello & piano accomp. books Inv. #	\$23.18
19204	SCHMITT MUSIC CENTER	E	01	300	259	001	000	350	rosin - invoice 6853586	\$19.78
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	430	Repair- Silver Sousaphone Leadpipe	\$110.00
19204	SCHMITT MUSIC CENTER	E	01	300	260	000	000	430	00-34527 Sound Innovations for Concert Band :	\$19.18
19204	SCHMITT MUSIC CENTER	E	01	300	260	000	000	430	00-34533 Sound Innovations for Concert Band :	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	260	000	000	430	00-34530 Sound Innovations for Concert Band :	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	260	000	000	430	00-34534 Sound Innovations for Concert Band :	\$9.59
19204	SCHMITT MUSIC CENTER	E	01	300	260	000	000	430	TS7101B On Stage Trombone Stand	\$35.05
19204	SCHMITT MUSIC CENTER	E	01	300	259	002	000	430	school cello maintenance/repair inv 6865746	\$130.00
<b>19204 Total</b>										<b><u>\$497.36</u></b>
19205	SCHOOL HEALTH CORPORATION	E	01	005	105	004	000	401	Omnikin standard latex replacement bladder 6l	\$112.22
19205	SCHOOL HEALTH CORPORATION	E	01	005	105	004	000	401	Shipping	\$12.95
<b>19205 Total</b>										<b><u>\$125.17</u></b>
19206	SHRED-N-GO_ 446138	E	01	101	203	000	000	401		\$85.30
19206	SHRED-N-GO_ 446138	E	01	112	203	000	000	401		\$85.30
19206	SHRED-N-GO_ 446138	E	01	300	211	000	000	401		\$85.30

19206	SHRED-N-GO_ 446138	E	01	005	110	000	000	401		\$85.30
19206	SHRED-N-GO_ 446138	E	01	116	203	000	000	401		\$85.30
<b>19206 Total</b>										<b><u>\$426.50</u></b>
19207	SHUBAT TRANSPORTATION	E	01	300	294	706	733	361	Private Trans Cont	\$1,200.00
19207	SHUBAT TRANSPORTATION	E	01	300	296	710	733	361	Private Trans Cont	\$2,850.00
<b>19207 Total</b>										<b><u>\$4,050.00</u></b>
19208	SPEECH PARTNERS LLC	E	01	300	401	000	740	311	Prof Tech Services	\$3,155.52
<b>19208 Total</b>										<b><u>\$3,155.52</u></b>
19209	SPELTS WILLIE	E	01	005	640	000	316	366	Travel	\$674.80
<b>19209 Total</b>										<b><u>\$674.80</u></b>
19210	STRUKEJ JASON	E	01	300	296	710	000	305	Consulting Fees	\$117.00
19210	STRUKEJ JASON	E	01	300	296	710	000	305	Consulting Fees	\$117.00
<b>19210 Total</b>										<b><u>\$234.00</u></b>
19211	SURLA LARRY W	E	01	005	810	000	000	350	Repairs Maint Serv	\$3,040.00
<b>19211 Total</b>										<b><u>\$3,040.00</u></b>
19212	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies	\$42.71
19212	SYSCO MINNESOTA	E	01	300	250	000	000	430	Instruct Supplies	\$1,189.84
<b>19212 Total</b>										<b><u>\$1,232.55</u></b>
19213	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Tires Bus 16	\$1,624.92
<b>19213 Total</b>										<b><u>\$1,624.92</u></b>
19214	THYEN SARAH	E	01	005	030	000	000	460	Textbooks/Workbooks	\$23.81
<b>19214 Total</b>										<b><u>\$23.81</u></b>
19215	TRANSFINDER	E	03	005	760	000	720	305	Cons Fee/Fee For Srv	\$3,500.00
<b>19215 Total</b>										<b><u>\$3,500.00</u></b>
19216	TRIUMPH EDUCATIONAL CONSULTING	E	01	300	405	000	740	311	Prof Tech Services	\$520.00
<b>19216 Total</b>										<b><u>\$520.00</u></b>
19217	VIA ACTUARIAL SOLUTIONS	E	01	005	110	000	000	311	Prof Tech Services	\$2,000.00
<b>19217 Total</b>										<b><u>\$2,000.00</u></b>
19218	VIRGINIA PUBLIC UTILITIES	E	01	117	810	000	000	334		\$390.96
19218	VIRGINIA PUBLIC UTILITIES	E	01	117	810	000	000	333		\$307.86
19218	VIRGINIA PUBLIC UTILITIES	E	01	117	810	000	000	332		\$134.35
19218	VIRGINIA PUBLIC UTILITIES	E	01	117	810	000	000	331		\$2,865.52
19218	VIRGINIA PUBLIC UTILITIES	E	01	117	810	000	000	440		\$2,865.87
19218	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	334		\$566.46
19218	VIRGINIA PUBLIC UTILITIES	E	01	116	810	000	000	333		\$609.28
19218	VIRGINIA PUBLIC UTILITIES	E	01	116	810	000	000	332		\$253.15
19218	VIRGINIA PUBLIC UTILITIES	E	01	116	810	000	000	331		\$3,457.84
19218	VIRGINIA PUBLIC UTILITIES	E	01	116	810	000	000	440		\$2,570.22
19218	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	334		\$16.26
19218	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	333		\$166.73
19218	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	332		\$79.90
19218	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	331		\$68.69
19218	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	440		\$422.10
<b>19218 Total</b>										<b><u>\$14,775.19</u></b>
19219	VLATKOVICH JEFFERY M	E	01	300	294	709	000	305	Consulting Fees	\$180.00
<b>19219 Total</b>										<b><u>\$180.00</u></b>
19220	VOSS ROBERT	E	03	005	750	000	720	311	Prof Tech Services	\$62.50
<b>19220 Total</b>										<b><u>\$62.50</u></b>
19221	WEISSMAN	E	01	300	296	720	000	430	AS PER ATTACHED	\$2,208.66
19221	WEISSMAN	E	01	300	296	720	000	430	Instructional Supply	\$531.24
<b>19221 Total</b>										<b><u>\$2,739.90</u></b>

19222	WORLD CUP SUPPLY INC	E	01	300	296	707	000	430	AS PER ATTACHED QUOTE # 46042	\$740.49
19222	WORLD CUP SUPPLY INC	E	01	300	294	707	000	430	AS PER ATTACHED QUOTE # 46042	\$741.50
<b>19222 Total</b>										<b><u>\$1,481.99</u></b>
19223	WRIGHT SPECIALTY PREMIUM TRUST	E	01	005	940	000	000	340	Property&liab Ins	\$25,594.80
<b>19223 Total</b>										<b><u>\$25,594.80</u></b>
19224	AT & T MOBILITY	E	01	005	810	000	000	320	Comm Telephone	\$73.98
<b>19224 Total</b>										<b><u>\$73.98</u></b>
19225	MINNESOTA ENERGY RESOURCES	E	01	302	810	000	000	330	Utilities	\$2,285.84
<b>19225 Total</b>										<b><u>\$2,285.84</u></b>
19226	MINNESOTA POWER	E	01	302	810	000	000	331	Electricity	\$1,310.41
19226	MINNESOTA POWER	E	01	119	810	000	000	331	Electricity	\$1,327.53
19226	MINNESOTA POWER	E	03	005	760	000	720	331	Electricity	\$78.42
19226	MINNESOTA POWER	E	01	118	810	000	000	331	Electricity	\$3,400.48
19226	MINNESOTA POWER	E	03	005	760	000	720	331	Electricity	\$378.00
<b>19226 Total</b>										<b><u>\$6,494.84</u></b>
19227	VERIZON	E	01	005	690	000	000	320	Comm Telephone	\$105.14
<b>19227 Total</b>										<b><u>\$105.14</u></b>
19228	VIRGINIA PUBLIC UTILITIES	E	01	300	810	000	000	331		\$27,947.23
19228	VIRGINIA PUBLIC UTILITIES	E	01	300	810	000	000	440		\$12,050.59
19228	VIRGINIA PUBLIC UTILITIES	E	03	005	760	000	720	333		\$141.07
19228	VIRGINIA PUBLIC UTILITIES	E	03	005	760	000	720	332		\$70.00
19228	VIRGINIA PUBLIC UTILITIES	E	03	005	760	000	720	440		\$845.94
19228	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	334		\$70.97
19228	VIRGINIA PUBLIC UTILITIES	E	03	005	760	000	720	331		\$389.07
19228	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	333		\$872.38
19228	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	332		\$352.15
19228	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	331		\$7,507.86
19228	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	440		\$4,759.20
19228	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	331		\$917.46
19228	VIRGINIA PUBLIC UTILITIES	E	03	005	760	000	720	331	Electricity	\$63.83
19228	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	331	Electricity	\$308.86
<b>19228 Total</b>										<b><u>\$56,296.61</u></b>
19229	AMAZON CAPITAL SERVICES INC	E	01	300	250	000	000	430	Instruct Supplies	\$118.99
19229	AMAZON CAPITAL SERVICES INC	E	01	112	203	000	000	401	General Supplies	\$171.02
19229	AMAZON CAPITAL SERVICES INC	E	01	300	620	000	000	470	Library Books	\$104.48
19229	AMAZON CAPITAL SERVICES INC	E	01	005	105	005	000	401	General Supplies	\$1,059.35
19229	AMAZON CAPITAL SERVICES INC	E	01	005	420	000	740	433	Sup/Mat Indiv Instr	\$637.10
19229	AMAZON CAPITAL SERVICES INC	E	04	500	560	715	321	401	General Supplies	\$781.08
19229	AMAZON CAPITAL SERVICES INC	E	01	300	420	000	740	433	Ind Instructnl Mtrls	\$2,049.02
<b>19229 Total</b>										<b><u>\$4,921.04</u></b>
19230	AMERICAN TIME	E	01	005	606	000	000	401	AS PER ATTACHED QUOTE	\$23.39
19230	AMERICAN TIME	E	01	005	715	000	342	320	AS PER ATTACHED QUOTE NUMBER: 72327	\$1,242.37
<b>19230 Total</b>										<b><u>\$1,265.76</u></b>
19231	AMUNDSON ANNA	E	04	500	560	000	321	430	Instruct Supplies	\$144.00
19231	AMUNDSON ANNA	E	04	500	560	000	321	430	Instruct Supplies	\$320.00
<b>19231 Total</b>										<b><u>\$464.00</u></b>
19232	ANDRIE JADE	E	01	300	250	000	000	430	Instruct Supplies	\$773.52
<b>19232 Total</b>										<b><u>\$773.52</u></b>
19233	APPLE INC	E	01	005	606	000	000	401	AS PER ATTACHED PROPOSAL NO. 2112359654	\$99.00
<b>19233 Total</b>										<b><u>\$99.00</u></b>
19234	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repairs Maint Serv	\$75.60
19234	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	Repair mud Flap welding	\$451.20
19234	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	New belt and Tensioner bus 21	\$662.33

19234	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	350	New crossing gate bus 12	\$196.24
19234	ASCENDANCE TRUCKS LLC	E	03	005	760	000	720	401	Power steering fluid	\$32.25
<b>19234 Total</b>										<b><u>\$1,417.62</u></b>
19235	CARDMEMBER SERVICE	E	01	005	606	000	000	401	General Supplies	\$499.99
<b>19235 Total</b>										<b><u>\$499.99</u></b>
19236	CAROLINA BIOLOGICAL SUPPLY	E	01	300	260	000	000	430	High School Bacteria Collection Set, Living, Ite	\$100.30
19236	CAROLINA BIOLOGICAL SUPPLY	E	01	300	260	000	000	430	Shipping and Handling	\$36.57
<b>19236 Total</b>										<b><u>\$136.87</u></b>
19237	CM2 SUPPLY	E	01	300	255	000	000	430	Instruct Supplies	\$175.85
19237	CM2 SUPPLY	E	01	300	255	000	000	430	Instruct Supplies	\$420.22
19237	CM2 SUPPLY	E	01	300	211	027	000	430	Instruct Supplies	\$844.82
19237	CM2 SUPPLY	E	01	300	211	027	000	430		\$655.15
19237	CM2 SUPPLY	E	01	300	361	000	475	530		\$1,500.00
<b>19237 Total</b>										<b><u>\$3,596.04</u></b>
19238	DAHLHEIMER BEVERAGE	E	03	005	760	000	720	401	Water	\$16.00
<b>19238 Total</b>										<b><u>\$16.00</u></b>
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W13841200 Demco CircExtender3X Lami	\$19.79
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W13862410 CircExtender Xtreme Covers	\$67.48
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W12803620 Color-Tinted Label Protecto	\$38.08
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W16208000. Norbond Liquid Plastic Adh	\$8.20
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W16203200.Scotch 810 Magic Tape 2.2-f	\$18.20
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W12670010.J-LAR II Tape with Split Line	\$18.04
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W12228100.DEMCO Premium Book Tape	\$53.99
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W12881880.Clear Glossy Label Protector	\$48.74
19239	DEMCO INC	E	01	101	620	000	000	401	Item #W12867810.3/4" Color-Coding Dot Label:	\$6.36
<b>19239 Total</b>										<b><u>\$278.88</u></b>
19240	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$852.00
19240	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$1,258.00
<b>19240 Total</b>										<b><u>\$2,110.00</u></b>
19241	EARTHLINK	E	04	500	505	000	321	320		\$33.85
19241	EARTHLINK	E	03	005	760	000	720	320		\$67.71
19241	EARTHLINK	E	02	005	770	000	701	320		\$33.85
19241	EARTHLINK	E	01	300	050	000	000	320		\$33.85
19241	EARTHLINK	E	01	300	211	000	000	320		\$67.71
19241	EARTHLINK	E	01	117	810	000	000	320		\$189.03
19241	EARTHLINK	E	01	112	203	000	000	320		\$33.85
19241	EARTHLINK	E	01	005	810	000	000	320		\$380.86
19241	EARTHLINK	E	01	005	606	000	000	320		\$126.98
19241	EARTHLINK	E	01	005	020	000	000	320		\$33.85
<b>19241 Total</b>										<b><u>\$1,001.54</u></b>
19242	ESSENTIA HEALTH	E	03	005	750	000	720	311	Bus Driver Physical	\$230.00
<b>19242 Total</b>										<b><u>\$230.00</u></b>
19243	EVERYDAY SPEECH LLC	E	01	005	105	004	000	401	AS PER ATTACHED QUOTE # 20251224-141634-	\$499.99
<b>19243 Total</b>										<b><u>\$499.99</u></b>
19244	FIRST TECHNOLOGIES INC	E	01	300	255	000	000	430	QUOTATION # 25-4323 Kidspark Engineering f	\$316.27
<b>19244 Total</b>										<b><u>\$316.27</u></b>
19245	GALLOWAY AUGUST	E	01	300	214	038	000	401	General Supplies	\$126.25
<b>19245 Total</b>										<b><u>\$126.25</u></b>
19246	GOPHER SPORTS	E	01	005	105	005	000	401	Dom Supersafe Floor Hockey set 36" 10 player	\$279.00
19246	GOPHER SPORTS	E	01	005	105	005	000	401	Freight	\$26.17
<b>19246 Total</b>										<b><u>\$305.17</u></b>
19247	HAMMER KYLE	E	01	300	361	000	428	366	Travel	\$49.11
<b>19247 Total</b>										<b><u>\$49.11</u></b>

19248	HAWKINS INC	E	01	300	810	000	000	401	General Supplies	\$1,041.25
<b>19248 Total</b>										<b><u>\$1,041.25</u></b>
19249	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$33.60
19249	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$220.50
19249	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$220.50
19249	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$157.50
19249	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$1,300.00
19249	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$220.50
<b>19249 Total</b>										<b><u>\$2,152.60</u></b>
19250	IMPERIAL DADE	E	01	112	810	000	000	410	Custodial Supplies	\$1,039.44
<b>19250 Total</b>										<b><u>\$1,039.44</u></b>
19251	INAC INC	E	02	005	770	000	701	319	Other Personal Srvc	\$37,206.84
<b>19251 Total</b>										<b><u>\$37,206.84</u></b>
19252	INFINITY ONLINE	E	01	300	690	000	000	390	Pmt Educ Pur MN Dist	\$212.50
19252	INFINITY ONLINE	E	01	300	690	000	000	390	Pmt Educ Pur MN Dist	\$1,316.66
<b>19252 Total</b>										<b><u>\$1,529.16</u></b>
19253	J M AUTO SERVICE	E	01	005	810	000	000	350	Repairs Maint Serv	\$1,022.38
<b>19253 Total</b>										<b><u>\$1,022.38</u></b>
19254	JW PEPPER	E	01	300	259	002	000	430	105568 Jurassic Park Theme EPRINT	\$50.00
19254	JW PEPPER	E	01	116	258	000	000	430	11616362 Recharge Concert Music	\$50.00
19254	JW PEPPER	E	01	116	258	000	000	430	11622913 Boundless Spirit Concert Music	\$55.00
19254	JW PEPPER	E	01	116	258	000	000	430	11615039 Trident Fanfare Concert Music	\$45.00
19254	JW PEPPER	E	01	116	258	000	000	430	11615128 Trident Spirit SCORE	\$10.00
19254	JW PEPPER	E	01	116	258	000	000	430	11615333 Wayward Sailor Concert Music	\$45.00
19254	JW PEPPER	E	01	116	258	000	000	430	0000 SHIPPING	\$24.99
19254	JW PEPPER	E	01	116	258	000	000	430	11622894 Black Moon March Concert Music	\$55.00
19254	JW PEPPER	E	01	116	258	000	000	430	11622943 Black Moon March SCORE	\$12.00
19254	JW PEPPER	E	01	116	258	000	000	430	11622962 Boundless Spirit SCORE	\$12.00
19254	JW PEPPER	E	01	116	258	000	000	430	11615405 Wayward Sailor SCORE	\$10.00
19254	JW PEPPER	E	01	300	259	002	000	430	10312233- Wolverine March	\$95.00
19254	JW PEPPER	E	01	300	259	002	000	430	2260875 1501 Paperboard Band Orch Folio	\$240.00
19254	JW PEPPER	E	01	300	259	002	000	430	Freight	\$19.99
19254	JW PEPPER	E	01	300	259	002	000	430	10908152 Wolverine Summer	\$70.00
<b>19254 Total</b>										<b><u>\$793.98</u></b>
19255	KELLY SERVICES INC	E	01	101	420	000	000	307	Para Subs	\$1,043.15
19255	KELLY SERVICES INC	E	01	116	420	000	000	307	Para Subs	\$1,636.69
19255	KELLY SERVICES INC	E	01	112	420	000	000	307	Para Subs	\$1,414.86
19255	KELLY SERVICES INC	E	04	500	581	000	344	305	Para Subs	\$155.87
19255	KELLY SERVICES INC	E	01	300	420	000	000	307	Para Subs	\$1,576.73
19255	KELLY SERVICES INC	E	01	101	203	000	000	305	Teacher Subs	\$990.12
19255	KELLY SERVICES INC	E	01	101	420	000	000	307	Teacher Subs	\$90.90
19255	KELLY SERVICES INC	E	01	116	203	000	000	305	Teacher Subs	\$532.39
19255	KELLY SERVICES INC	E	01	116	420	000	000	307	Teacher Subs	\$357.09
19255	KELLY SERVICES INC	E	01	112	203	000	000	305	Teacher Subs	\$883.00
19255	KELLY SERVICES INC	E	01	112	420	000	000	307	Teacher Subs	\$181.79
19255	KELLY SERVICES INC	E	01	300	211	000	000	305	Teacher Subs	\$1,240.08
19255	KELLY SERVICES INC	E	01	300	420	000	000	307	Teacher Subs	\$181.79
19255	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Paras	\$1,372.89
19255	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Paras	\$1,181.05
19255	KELLY SERVICES INC	E	04	500	581	000	344	305	Sub Paras	\$431.65
19255	KELLY SERVICES INC	E	01	112	420	000	000	307	Sub Paras	\$1,768.58
19255	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Paras	\$2,452.04
19255	KELLY SERVICES INC	E	01	101	203	000	000	305	Sub Teachers	\$902.47

19255	KELLY SERVICES INC	E	01	101	420	000	000	307	Sub Teachers	\$616.80
19255	KELLY SERVICES INC	E	01	101	640	000	316	305	Sub Teachers	\$350.60
19255	KELLY SERVICES INC	E	01	116	420	000	000	307	Sub Teachers	\$545.37
19255	KELLY SERVICES INC	E	01	116	203	000	000	305	Sub Teachers	\$882.99
19255	KELLY SERVICES INC	E	01	112	203	000	000	305	Sub Teachers	\$707.69
19255	KELLY SERVICES INC	E	01	300	420	000	000	307	Sub Teachers	\$168.81
19255	KELLY SERVICES INC	E	01	300	211	000	000	305	Sub Teachers	\$2,051.65
<b>19255 Total</b>										<b><u>\$23,717.05</u></b>
19256	KULLY SUPPLY INC	E	01	118	810	000	000	401	General Supplies	\$112.94
<b>19256 Total</b>										<b><u>\$112.94</u></b>
19257	KY INTERPRETING SERVICES INC	E	01	300	405	000	740	399	Spec Purchased Services	\$375.00
<b>19257 Total</b>										<b><u>\$375.00</u></b>
19258	L & M SUPPLY INC	E	03	005	760	000	720	401	Windshield Fluid	\$17.94
19258	L & M SUPPLY INC	E	01	005	810	000	000	401	Batteries	\$29.98
<b>19258 Total</b>										<b><u>\$47.92</u></b>
19259	LAURENTIAN CHAMBER OF COMMERCE	E	01	300	361	000	428	303	Purchased Services	\$350.00
<b>19259 Total</b>										<b><u>\$350.00</u></b>
19260	LCS COACHES INC	E	01	300	294	710	733	361	Private Trans Cont	\$2,105.93
19260	LCS COACHES INC	E	01	300	294	709	733	361	Private Trans Cont	\$1,103.30
19260	LCS COACHES INC	E	01	300	296	709	733	361	Private Trans Cont	\$1,103.30
<b>19260 Total</b>										<b><u>\$4,312.53</u></b>
19261	LEVEL DATA LLC	E	01	005	606	000	000	311	AS PER ATTACHED QUOTE NO. Q-14260	\$6,455.02
<b>19261 Total</b>										<b><u>\$6,455.02</u></b>
19262	MENARDS	E	01	300	810	000	000	350	Repairs Maint Serv	\$19.63
19262	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$37.25
19262	MENARDS	E	01	005	107	050	000	401	General Supplies	\$62.82
19262	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$111.84
<b>19262 Total</b>										<b><u>\$231.54</u></b>
19263	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$81.85
19263	METRO SALES INC	E	05	005	850	000	302	335	Short Term Lease	\$60.00
<b>19263 Total</b>										<b><u>\$141.85</u></b>
19264	MINER'S INC	E	01	300	240	000	000	430	Instruct Supplies	\$20.39
19264	MINER'S INC	E	01	300	214	000	000	430	Instruct Supplies	\$44.59
19264	MINER'S INC	E	04	500	580	000	325	430	Instructional Supply	\$9.85
<b>19264 Total</b>										<b><u>\$74.83</u></b>
19265	MINNESOTA POWER	E	01	101	810	000	000	331	Electricity	\$2,897.89
<b>19265 Total</b>										<b><u>\$2,897.89</u></b>
19266	MN DEPT OF LABOR & INDUSTRY	E	01	101	810	000	000	350	Repair & Maint Service	\$145.00
19266	MN DEPT OF LABOR & INDUSTRY	E	01	116	810	000	000	350	Repairs Maint Serv	\$145.00
<b>19266 Total</b>										<b><u>\$290.00</u></b>
19267	MOTHERWAY MARK	E	01	300	294	711	000	305	Consulting Fees	\$250.00
<b>19267 Total</b>										<b><u>\$250.00</u></b>
19268	NORTH CENTRAL INTERNATIONAL LLC	E	03	005	760	000	720	420	Lights	\$170.80
19268	NORTH CENTRAL INTERNATIONAL LLC	E	03	005	760	000	720	420	New heater cable bus 30	\$173.71
19268	NORTH CENTRAL INTERNATIONAL LLC	E	03	005	760	000	720	420	Crossover mirror mounts bus 16	\$257.39
<b>19268 Total</b>										<b><u>\$601.90</u></b>
19269	NORTHERN DOOR & HARDWARE INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$37.05
19269	NORTHERN DOOR & HARDWARE INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$2,367.30
19269	NORTHERN DOOR & HARDWARE INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$1,457.00
19269	NORTHERN DOOR & HARDWARE INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$1,179.25
<b>19269 Total</b>										<b><u>\$5,040.60</u></b>
19270	O'DAY EQUIPMENT LLC	E	01	005	810	000	000	350	Repairs Maint Serv	\$14.76
<b>19270 Total</b>										<b><u>\$14.76</u></b>

19271	ODC INC	E	01	005	810	000	000	305		\$97.00
19271	ODC INC	E	01	005	810	000	000	305		\$191.25
19271	ODC INC	E	03	005	760	000	720	305		\$784.25
<b>19271 Total</b>										<b><u>\$1,072.50</u></b>
19272	OVERHEAD DOOR COMPANY OF HIBBING	E	01	005	810	000	000	350	Repairs Maint Serv	\$534.00
<b>19272 Total</b>										<b><u>\$534.00</u></b>
19273	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$73.59
19273	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$49.92
19273	PER MAR SECURITY SERVICES	E	05	005	865	000	363	311	Prof Tech Services	\$71.26
<b>19273 Total</b>										<b><u>\$194.77</u></b>
19274	PETERSON JAMES L	E	01	300	294	711	000	305	Consulting Fees	\$450.00
<b>19274 Total</b>										<b><u>\$450.00</u></b>
19275	PIERCE THEODORE A	E	01	300	294	711	000	305	Consulting Fees	\$450.00
<b>19275 Total</b>										<b><u>\$450.00</u></b>
19276	PIERCE WILLIAM	E	01	300	294	711	000	305	Consulting Fees	\$450.00
<b>19276 Total</b>										<b><u>\$450.00</u></b>
19277	RADKO IRON & SUPPLY INC	E	01	005	107	050	000	401	General Supplies	\$704.00
<b>19277 Total</b>										<b><u>\$704.00</u></b>
19278	RANGE PAPER CORPORATION	E	01	112	810	000	000	410	Custodial Supplies	\$394.13
19278	RANGE PAPER CORPORATION	E	01	005	810	000	000	350	Repairs Maint Serv	\$612.50
19278	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	Custodial Supplies	\$350.30
<b>19278 Total</b>										<b><u>\$1,356.93</u></b>
19279	RANTALA MARY	E	01	300	211	949	000	366	Travel	\$89.60
<b>19279 Total</b>										<b><u>\$89.60</u></b>
19280	SALO ADAM	E	01	300	294	709	000	305	Consulting Fees	\$189.00
<b>19280 Total</b>										<b><u>\$189.00</u></b>
19281	SHUBAT TRANSPORTATION	E	01	300	294	709	733	361		\$502.70
19281	SHUBAT TRANSPORTATION	E	01	300	296	709	733	361		\$529.85
<b>19281 Total</b>										<b><u>\$1,032.55</u></b>
19282	SKADSEM BRIAN	E	01	300	294	709	000	305	Consulting Fees	\$15.00
19282	SKADSEM BRIAN	E	01	300	294	709	000	305	Consulting Fees	\$55.00
<b>19282 Total</b>										<b><u>\$70.00</u></b>
19283	SORINEX EXERCISE EQUIPMENT INC	E	01	005	105	005	000	401	P06796 Sorinex Weight Releaser Pair	\$1,375.00
19283	SORINEX EXERCISE EQUIPMENT INC	E	01	005	105	005	000	401	Freight	\$149.89
<b>19283 Total</b>										<b><u>\$1,524.89</u></b>
19284	SQUIRES, WALDSPURGER & MACE PA	E	01	005	150	000	000	311	Prof Tech Services	\$4,196.31
<b>19284 Total</b>										<b><u>\$4,196.31</u></b>
19285	ST LOUIS COUNTY AUDITOR	E	01	005	110	000	000	311	Prof Tech Services	\$2,598.62
<b>19285 Total</b>										<b><u>\$2,598.62</u></b>
19286	STATE CHEMICAL SOLUTIONS	E	01	300	810	000	000	410	Custodial Supplies	\$982.35
<b>19286 Total</b>										<b><u>\$982.35</u></b>
19287	STONHAUG BRADY	E	01	300	294	711	000	305	Consulting Fees	\$450.00
<b>19287 Total</b>										<b><u>\$450.00</u></b>
19288	THE EMERGENCY STORE LLC	E	01	300	720	000	000	401	2025 AHA BLS Provider Manual	\$195.90
19288	THE EMERGENCY STORE LLC	E	01	300	720	000	000	401	2025 AHA BLS Instructor Digital Package	\$165.99
19288	THE EMERGENCY STORE LLC	E	01	300	720	000	000	401	2025 AHA BLS Instructor Manual	\$51.49
<b>19288 Total</b>										<b><u>\$413.38</u></b>
19289	TRIMARK INDUSTRIAL	E	03	005	760	000	720	442	DEF	\$372.45
<b>19289 Total</b>										<b><u>\$372.45</u></b>
19290	UHL COMPANY INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$5,254.84
19290	UHL COMPANY INC	E	01	005	810	000	000	350	Repairs Maint Serv	\$1,087.66
<b>19290 Total</b>										<b><u>\$6,342.50</u></b>



TOTAL DISBURSEMENTS & PAYROLLS

\$3,062,689.53

Seconded by

that the above resolution be adopted.

Resolution adopted January 12, 2026.

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Clerk

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Chairperson

## CITY OF VIRGINIA & INDEPENDENT SCHOOL DISTRICT NO. 2909

### AGREEMENT FOR USE OF CITY TENNIS FACILITIES

THIS AGREEMENT is made and entered into this \_\_\_\_\_, 20\_\_, between The City of Virginia, Minnesota, a municipal corporation, ("City") and INDEPENDENT SCHOOL DISTRICT NO. 2909, a school district, ("User").

#### ARTICLE 1

##### GRANT OF USE

In consideration of the mutual, dependent covenants and agreements hereinafter set forth, City does hereby demise and agree to allow User to use the Quad City Tennis for All Facility and adjacent Outdoor Courts, known as 1310 S 5TH AVE VIRGINIA MN 55792 (hereinafter the "Premises"). User hereby agrees to usage as prescribed from City the Premises for the Term set forth below. This Agreement does not grant the right to operate any concessions on the Premises, which rights are reserved to City.

#### ARTICLE 2

##### PERMITTED USE; PURPOSE; COMPLIANCE WITH LAWS

**A. Permitted Use.** City allows and permits User to use and access the portions of the Quad City Tennis for All Building, located at and the adjacent Outdoor Tennis Courts known as 1310 S 5TH AVE VIRGINIA MN 55792

**B. Purpose.** The express purpose of this Agreement is to allow and permit User the use and access to the aforementioned land, facilities and equipment for purposes of conducting Minnesota State High School League sanctioned interscholastic programs, physical education, recreational, athletic, extracurricular and curricular programs, and such other programs and uses which are within the educational purpose and mission of User , specifically as follows:

1. User operates both a fall girls and spring boys tennis team each lasting eleven (11) weeks, as the User does not have tennis courts the City will provide access to the Premises indoor and outdoor courts for User sanctioned practice and matches.
2. It is agreed that the User and City will establish a practice and match schedule for both girls and boys tennis. Premises usage will be coordinated through the tennis professional at the Premises.
3. User will furnish all game officials (including ticket sellers and ticket takers and ushers, if needed) that the User may be required to provide at their own cost, police

protection as communicated by the Parks and Recreation Director and school officials or as may be made mandatory by policy.

4. No practice shall ever be held, nor players allowed on the courts unless under the direction of specified program staff (school coaches).
5. User agrees that use of the Premises shall be for its intended purpose, no other activities will be permitted within the facility.
6. User agrees that after each practice or match, it will leave said premises in as neat, clean and respectable condition, as possible.
7. When School is cancelled, the Activities Director will contact the Park and Recreation Director for approval for the User program to use the facility to practice. Without approval, no practice will be held.
8. User's occupancy of the Premises shall not be exclusive and it is understood between the parties that the User district shall not be able to regulate access and control over the facilities. All common areas and spectator seating areas shall retain their public character and be controlled by City policies, restriction, and regulation including specifically the City's COVID-19 safety plan. The timing and nature of User's occupancy shall be agreed upon by User's
9. Future dates will coincide with MSHSL Activity Calendars for the corresponding year.

**C. Compliance with Laws.** User shall in no event use the Premises or any portion thereof in such a manner as to violate any applicable law, rule, ordinance or regulation of any governmental body.

If an employee or representative of the City sees any student or coach performing what is considered to be an act of improper conduct or vandalism, they should report the incident to both the coach in charge and the Park and Recreation director for appropriate action.

### **ARTICLE 3**

#### **TERM**

The Term of this Agreement shall begin on the commencement date and shall end on June 1, 2029. Notwithstanding any other term of this Agreement, City shall be entitled to immediately terminate this Agreement if: 1) City no longer operates tennis programming at the Premises; 2) a change occurs to tennis programming or otherwise that no longer allows City to continue to own and operate the Premises for tennis programming; or 3) User fails to comply with the requirements of Article 4(B).

### **ARTICLE 4**

#### **RENT**

A. **Date Rent Begins.** All gross rent shall begin to accrue on the commencement date.

B. **Gross Rent Amount.** User hereby covenants and agrees to pay to City, for the use and occupancy of the Premises, at the times and in the manner hereinafter provided, the gross annual rent for usage of as set forth in Article 4D. The annual lease payment is to be divided into two equal payments, with the first payment due the fifteenth day of September of each academic year, and the second payment due on or before the fifteenth day of April of the academic year, to be paid in U.S. dollars, during the Term hereof, commencing upon the Commencement Date and ending upon the expiration date of this Agreement.

C. **When Payments Are Due.** All payments of gross rent amount shall be paid or mailed to City's mailing address found or to such other payee or address as City may designate in writing to User. This Agreement shall be construed as though the covenants herein between City and User are independent, and not dependent. Every installment of gross rent shall be payable without notice or demand, and without setoff or deduction except as expressly set forth herein. If any rent is unpaid more than 15 days after it is due, City may charge User a late fee of 5% of the overdue amount (unless such a fee is not permitted by law), plus interest on the unpaid amount from the due date until paid, at 6% per year.

D. **Rent.** User agrees to pay to City during the term of this Facilities Use Agreement, as follows:

2026-2027: \$36,750

2027-2028: \$38,500

2028-2029: \$40,500

## ARTICLE 5

### FACILITY OWNERSHIP & RESPONSIBILITIES

A. Ownership of all of the instruction facilities listed in this agreement shall remain with the City, thus maintenance of the facilities shall be the responsibility of the City.

1. **Owner Provides Utilities.** City shall not be liable to User in damages or otherwise if any utilities or services are interrupted or terminated because of repairs, installations, or improvements undertaken by a third party (not at City's request), or any other cause beyond the City's reasonable control; provided however, City shall use best efforts to assist User to cause such utilities or services to be reestablished as soon as possible
2. **Snow Removal and Lawn Maintenance.** City shall be solely responsible for and shall promptly pay all charges for reasonably required snow removal and lawn maintenance at the Premises.

B. User agrees that after each use of any city owned facility, the User or it's representatives will ensure that they will leave said premises in as neat, clean and in an acceptable condition.

C. All repairs and maintenance of the Premises shall be the responsibility of City. User shall not make any alterations to the Premises.

D. User may not install any signage on the premises without prior written authorization from the City.

E. User shall be responsible for any repairs and/or pay for all repairs to the Premises necessitated by actions of User, its members, its participants, or its invitees.

F. All of User's equipment, furniture, and moveable trade fixtures, (collectively "User's Property") shall remain User's property. User may remove User's property at any time within fourteen (14) days after expiration of the term, provided that User repairs any damage to the Premises occasioned by removal.

G. The City will provide 10 cases of Tennis Balls per season to each the Boys and Girls Tennis team to be used in match play. The tennis balls after use will remain in the facility to be used by both the team and public for practice and recreational tennis use.

## **ARTICLE 6**

### **INSURANCE**

A. City's Insurance. Commencing on the Commencement Date and continuing throughout the Term, City shall carry and maintain insurance as required by the laws of the State of Minnesota.

B. It is understood that during the life of this Agreement, User shall take out and maintain City's protective liability insurance covering City for all activities, (and this shall also include User program for tennis), practice sessions and games with minimum limits of \$500,000.00 per occurrence/\$1,000,000 aggregate. This policy, in duplicate, shall be delivered to the City and premiums will be paid by User.

## **ARTICLE 7**

### **TERMINATION OR SEVERANCE OF AGREEMENT**

It is the intent of the City to maintain this agreement for the entire duration, to the best of their ability.

A. Both parties agree to give a thirty (30) day notice of intent to terminate or cancel this contract.

B. City shall not be liable for any loss of wages, income, and/or profits for any reason.

C. User agrees that if this agreement is terminated by either party, they will ensure that all facilities and all leased areas are returned to a condition that is satisfactory to the City, barring any normal wear and tear.

D. At the time of termination, City shall certify any outstanding bills and obligations that has been obligated for the use of the leased areas.

E. Upon termination of this agreement by City, a prorated amount of lease fees shall be returned to the User.

F. User shall, within two (2) weeks after the termination of this Agreement, remove from the premises all personal property, goods and effects, and upon failure to do so, the City, by its officers and agents, may cause such removal to be made and said property, goods and effects to be stored at the cost and expense of user.

## **ARTICLE 8**

### **HOLD HARMLESS AND INDEMNIFICATION**

Each party shall hold harmless and indemnify the other against all expenses, liabilities, and claims of every kind, by or on behalf of any person or entity, arising out of:

1. Failure by either party to perform any of the terms or conditions of this facilities use agreement;
2. Any injury or damages happening on or about the Premises as result of the other's activities and/or programs, or in conjunction with the use of the facilities and its equipment;
3. Failure to comply with any law, rule, regulation or safety standard of any governmental agency or authority;

The actions of either party, whether by omission or commission, which in any way relate to these facilities use agreement and the performance of its obligations and duties in conjunction therewith.

## **ARTICLE 9**

### **DISPUTE RESOLUTION**

Any disputes arising from this agreement or the use of the facilities that the parties cannot resolve between themselves, may be submitted to mediation through the Bureau of Mediation Services, and, if unsuccessful, to binding arbitration through the Bureau of Mediation Services and its procedures upon the agreement of both parties. Should arbitration be necessary, each party shall be responsible for its own costs and expenses.

## **ARTICLE 10**

### **ASSIGNMENT AND SUBLETTING**

A. User may not assign its interest in this Agreement or any estate or interest herein, or sublet the Premises or any part thereof, or grant any license, concession or any other right

of occupancy of any portion of the Premises without the prior written consent of the City, which consent shall not be unreasonably withheld.

B. No assignment or other transfer of the Agreement by City shall be binding on User unless the assignee or transferee shall assume and agree to be bound by the terms of the Agreement. City shall provide User with prior notice of any such assignment or transfer of the Agreement.

## ARTICLE 11

### RELATIONSHIP BETWEEN THE PARTIES

Nothing contained in or by this Agreement shall be deemed, construed or interpreted as to create a partnership or joint venture between the parties, or to create any other relationship between the parties other than that which is clearly provided and intended hereby.

## ARTICLE 12

### NOTICES

No notice, request, consent, approval or other communication under this Lease shall be effective unless the same is in writing and is served either by (a) electronic mail, (b) personal delivery, or (c) overnight courier service at the following addresses:

To City: City of Virginia  
Attn: Britt See-Benes  
327 S. 1st Street  
Virginia MN 55792  
Copy to: Brian Silber; [brians@virginiamn.us](mailto:brians@virginiamn.us)

With copy to: Bryan M. Lindsay, Atty at Law  
City Attorney  
225 N. 1st St., Suite 1000, Post Office Box 958  
Virginia MN 55792  
Copy to email: [blindsay@trentilaw.com](mailto:blindsay@trentilaw.com)

To Tenant: ?

To Guarantor: ?

With copy to: ?

## ARTICLE 13

### MISCELLANEOUS

- A. **Governing Law.** This Agreement is governed by and construed and interpreted in accordance with the laws of the State of Minnesota.
- B. **Survival.** The representations, warranties and indemnities contained in this Agreement shall survive the termination or expiration of this Agreement.
- C. **Interpretation.** The parties hereto agree that it is their intention hereby to create only the relationship of City and User, and no provision hereof, or act of either party hereunder, shall ever be construed as creating the relationship of principal and agent, or a partnership, or a joint venture or enterprise between the parties hereto.
- D. **Severability.** Any provision of this Agreement which shall prove to be invalid, void or illegal shall in no way affect, impair or invalidate any other provisions hereof and such other provisions shall remain in full force and effect.
- E. **Successors and Assigns.** Except as provided in Article 10, all covenants, promises, conditions, representations and agreements herein contained shall be binding upon, apply and inure to the parties hereto and their respective heirs, executors, administrators, successors and assigns.
- F. **Amendment, Modification, and No Waiver.** No amendment, modification, or waiver of any condition, provision, or term of this Agreement shall be valid or of any effect unless made in writing, signed by the party or parties to be bound or its duly authorized representative, and approved in writing by the Commissioner of Minnesota Management and Budget, and specifying with particularity the extent and nature of such amendment, modification, or waiver. Any waiver by any party of any default of another party shall not affect or impair any right arising from any subsequent default.
- G. **Counterparts.** This Agreement may be executed in counterparts, and all such executed counterparts shall constitute the same agreement. This Agreement may be signed and delivered by email and said emailed pages shall constitute originally executed and delivered documents.
- H. **Entire Agreement.** This Lease, including the exhibits or riders attached hereto, sets forth the entire agreement between the parties. There are no understandings or other agreements outside of this Lease.

Remainder of this page is blank

IN TESTIMONY WHEREOF, the said parties have signed, sealed and executed this instrument in duplicate the day and year first above written.

Independent School District #2909 has duly approved this Agreement on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

The City Council of Virginia, Minnesota duly approved this Agreement on the 14th day of May, 2024.

The parties hereto have executed this Agreement to be effective as of the date set forth in the introductory paragraph hereof.

**USER:**

**INDEPENDENT SCHOOL DISTRICT 2909**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**CITY:**

**THE CITY OF VIRGINIA**

By: \_\_\_\_\_

Name: LARRY CUFFE, JR

Title: MAYOR

By: \_\_\_\_\_

Name: BRITT SEE-BENES

Title: CITY ADMINISTRATOR

## EASEMENT

THIS INDENTURE is made and entered into this \_\_\_ day of \_\_\_\_\_, 202\_\_ between Independent School District No. 2909, Rock Ridge Public Schools, a Minnesota Body Corporate and Politic Under the Laws of Minnesota, hereinafter referred to as “Grantor”, and the COUNTY OF SAINT LOUIS, Minnesota, a municipal corporation, hereinafter referred to as “Grantee”.

WITNESSETH:

### RECITALS

**WHEREAS**, said Grantor is the owner of real property situated in St. Louis County, Minnesota, described as follows, to-wit:

Tract 1. That part of the NE1/4 of SE1/4 of Section 29 Township 58 North Range 17 West of the Fourth Principal Meridian lying South of the following described line: Beginning at the NE corner and assigning a bearing of North 89 degrees 25 minutes 28 seconds West to the north line of said NE1/4 of SE1/4; thence South 62 degrees 18 minutes 51 seconds West 556.26 feet to the East right-of-way of Progress Parkway, according to easement document no. 995938, which is an existing road; thence S'ly along said right-of-way 363.54 feet along a non-tangential curve, the center of circle for which bears South 66 degrees 18 minutes 59 seconds West; said curve is concave to the West with a radius of 475.00 feet and a central angle of 43 degrees 51 minutes 06 seconds; thence continue S'ly along said right-of-way along a reverse curve 151.83 feet; said curve is concave to the East with a radius of 1,260.00 feet and a central angle of 06 degrees 54 minutes 16 seconds; thence North 76 degrees 55 minutes 29 seconds West 274.26 feet; thence South 26 degrees 14 minutes 25 seconds West 331.59 feet; thence North 48 degrees 57 minutes 19 seconds West 252.52 feet; thence North 28 degrees 08 minutes 47 seconds East 211.72 feet; thence South 88 degrees 46 minutes 52 seconds West 158.89 feet; thence North 43 degrees 19 minutes 07 seconds West 135.90 feet to the West line of said NE1/4 of SE1/4. St. Louis County, Minnesota.

AND

Tract 2. The SE 1/4 of SE 1/4 Section 29 Township 58 North, Range 17 West EXCEPT the South 725.00 feet thereof. St. Louis County, Minnesota.

(As currently embodied in Certificate of Title Number 359172)

(parcel ID # 040-0206-00051)

**WHEREAS**, Grantor has agreed to grant Grantee a permanent easement for highway purposes and a temporary easement for construction purposes (collectively “Easements”) across said property.

### TERMS OF EASEMENT

**NOW, THEREFORE**, , in consideration of the special benefits to this particular tract of land resulting from this proposed public improvement, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

- 1. Grant of Permanent Easement for Highway Purposes.** Grantor does hereby grant and convey unto the Grantee, its successors and assigns, a permanent easement for highway purposes over, under, and across that part of the above-described propertyt more particularly described as follows, to-wit:

:

Commencing at the southwest corner of the Southeast Quarter of Section 29, Township 58 North, Range 17 West; thence on an assigned bearing of North 02 degrees 59 minutes 35 seconds West, along the west line of said Southeast Quarter, a distance of 1320.03 feet to the south line of the NW 1/4 of the SE 1/4 of said Section 29; thence North 87 degrees 38 minutes 34 seconds East, along said south line, a distance of 1232.49 feet to the point of beginning; thence North 01 degree 28 minutes 54 seconds West, along the east line of the NW 1/4 of the SE 1/4 of said Section 29, a distance of 444.88 feet; thence southeasterly along a curve not tangential with the last described line, concave to the southwest, having radius of 668.50 feet, a central angle of 40 degrees 52 minutes 50 seconds, and chord bearing of South 20 degrees 03 minutes 17 seconds East, for a distance of 476.97 feet to the south line of the NE 1/4 of the SE 1/4 of said Section 29; thence southwesterly along a curve not tangential with the last described line, concave to the northwest, having radius of 674.88 feet, central angle of 10 degrees 19 minutes 15 seconds, and chord bearing of South 05 degrees 35 minutes 43 seconds West for a distance of 121.57 feet; thence South 10 degrees 48 minutes 18 seconds West, a distance of 120.30 feet; thence southeasterly along a curve tangential with the last described line, concave to the northeast, having radius of 531.50 feet, central angle of 39 degrees 46 minutes 10 seconds, and chord bearing of South 09 degrees 04 minutes 47 seconds East for a distance of 368.92 feet to the south property line; thence South 87 degrees 41 minutes 39 seconds West, along said south property line, a distance of 155.99 feet to the west line of the said SE 1/4 of SE 1/4; thence North 01 degree 28 minutes 54 seconds West, along said west line, a distance of 596.38 feet and there terminating at the point of beginning.

Described Permanent Easement contains approximately 117,376 square feet (2.70 acres).

- 2. Grant of Temporary Construction Easement.** Together with the Permanent Easement for Highway Purposes granted in Article 1, Grantor does hereby grant and convey unto Grantee a Temporary Construction Easement over, under, and across that part of the first above-described property more particularly described as follows:

Commencing at the southwest corner of the Southeast Quarter of Section 29, Township 58 North, Range 17 West; thence on an assigned bearing of North 02 degrees 59 minutes 35 seconds West, along the west line of said Southeast Quarter, a distance of 1320.03 feet to the south line of the NW 1/4 of the SE 1/4 of said Section 29; thence North 87 degrees 38 minutes 34 seconds East, along said south line, a distance of 1381.23 feet to the point of beginning; thence northwesterly along a curve not tangential with the last described line, concave to the southwest, having a radius of 668.50 feet, central angle of 40 degrees 52 minutes 50 seconds, and chord bearing of North 20 degrees 03 minutes 17 seconds West, for a distance of 476.97 feet to the west line of the NE 1/4 of SE 1/4 of Section 29; thence North 01 degree 28 minutes 54 seconds West, along said west line, a distance of 97.08 feet; thence southeasterly along a curve not tangential with the last described line, concave to the southwest, having a radius of 733.50 feet, central angle of 46 degrees 32 minutes 23 seconds, and chord bearing of South 23 degrees 07 minutes 40 seconds East, for a distance of 595.80 feet to the south line of said NE 1/4 of SE 1/4; thence southwesterly along a non-tangential curve, concave to the northwest, having a radius of 740.19 feet, central angle of 10 degrees 33 minutes 58 seconds, and chord bearing of South 05 degrees 28 minutes 25 seconds West, for a distance of 136.50 feet; thence South 10 degrees 48 minutes 18 seconds West a distance of 120.30 feet; thence southeasterly along a curve tangential with the last described line,

concave to the northeast, having radius of 466.50 feet, central angle of 43 degrees 51 minutes 14 seconds, and chord bearing of South 11 degrees 07 minutes 19 seconds East a distance of 357.06 feet, more or less, to the south property line; thence South 87 degrees 41 minutes 39 seconds West, along said south property line, a distance of 74.06 feet; thence northwesterly along a curve not tangential with the last described line, concave to the northeast, having radius of 531.50 feet, central angle of 39 degrees 46 minutes 10 seconds, and chord bearing of North 09 degrees 04 minutes 47 seconds West, for a distance of 368.92 feet; thence North 10 degrees 48 minutes 18 seconds East, a distance of 120.30 feet; thence northeasterly along a curve tangential with the last described line, concave to the northwest, having radius of 674.88 feet, central angle of 10 degrees 19 minutes 15 seconds, and chord bearing of North degrees 35 minutes 43 seconds East , for a distance of 121.57 feet more or less, and there terminating at the point of beginning.

Described Temporary Construction Easement contains approximately 74,703 square feet.

3. **Term of Temporary Construction Easement.** The Temporary Construction Easement shall automatically expire on December 31, 2028.
4. **Scope of Easements.** The easements include the rights of the COUNTY OF SAINT LOUIS, its contractors, agents, servants, and assigns, to enter upon the Permanent Easement for Highway Purposes and, during the term described in Article 3, the Temporary Easement premises at all reasonable times to install, reinstall, inspect, repair, and maintain said public highway system over, across, on, under, and through the easement premises, together with the right to grade, level, fill, drain, pave, and excavate the easement premises, and the further right to remove trees, bushes, undergrowth, and other obstructions interfering with the location, construction and maintenance of the public highway system. Election by the grantee to not exercise all or any part of its rights at any time shall not constitute forfeiture of any such rights.
5. **Obligation to Repair.** Grantee shall, at its own expense, repair the land located in the Temporary Construction Easement area in the event of a disturbance caused by Grantee's Construction efforts.
6. **Warranty of Title.** Grantor warrants it is the owner of the Property and has the right, title, and capacity to convey to Grantee the Easements herein.
7. **Binding Effect.** It is understood that the right, privilege and Easement herein granted and the provisions hereof shall extend to and bind the heirs, personal representatives, successors and assigns of the respective parties hereto.

IN WITNESS WHEREOF, said Grantor has caused this instrument to be executed on the day and year first above written.

FOR Independent School District # 2909:

By: \_\_\_\_\_  
(signature)

\_\_\_\_\_  
(printed)

Its: \_\_\_\_\_  
(title)

STATE OF MINNESOTA        )  
  :ss  
COUNTY OF SAINT LOUIS    )

The foregoing instrument was subscribed, sworn to, and acknowledged before me on this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_, by \_\_\_\_\_ the \_\_\_\_\_ of Independent School District # 2909, Rock Ridge Public Schools, a Minnesota Body Corporate and Politic Under the Laws of Minnesota,, and fully authorized to execute the document contained herein on behalf of the Grantor School District.

\_\_\_\_\_  
Signature of Person taking Acknowledgement

(Notarial Stamp or Seal)

GRANTEE, County of St. Louis, Minnesota, hereby accepts this instrument in accordance with the terms and conditions contained herein.

For GRANTEE: St. Louis County

By:     Steven J. Kniefel, Right of Way Agent  
          as authorized designee for  
          James T. Foldesi, Public Works Director, St. Louis County

\_\_\_\_\_  
(signature)

STATE OF MINNESOTA        )  
  :ss  
COUNTY OF SAINT LOUIS    )

On this, the \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_, before me, a notary public for said County and State, personally appeared Steven J. Kniefel, who acknowledged himself to be the authorized designee of James T. Foldesi, Public Works Director of St. Louis County, Minnesota, and, as such is duly authorized to accept the foregoing easement for the purposes therein contained.

In Witness thereof, I hereunder set my hand and official seal.

(Notarial Stamp or Seal)

\_\_\_\_\_  
Signature of Person taking Acknowledgement

This Instrument was drafted by:  
Steven J. Kniefel  
Right of Way Agent  
St. Louis County Public Works Department  
7823 Minnesota Highway 135  
Virginia MN 55792

This conveyance is entitled to recording  
without payment of fee, pursuant to  
Minnesota Statutes Section 386.77, it being  
for the benefit of the County of St. Louis.



Parcel 6

**SURVEY NOTES**

1. Boundary and existing conditions field data provided by St. Louis County.
2. The bearing system is based on the St. Louis County Transverse Mercator coordinate system, NAD83.

FOUND MONUMENT AT  
CENTER OF SEC. 29, T. 58, R. 17  
DOC. NO.840026

E. LINE OF THE NW 1/4 OF THE  
SE 1/4, SEC 29, T.58, R.17

**Parcel 6**  
**P.I.N. 040-0206-00051**  
**Independent School**  
**District No. 2909**

*Part of NE of SE  
and  
Part of SE of SE  
Sec. 29, T58N, R17W*

S. LINE OF THE NW 1/4 OF THE  
SE 1/4, SEC. 29, T. 58, R. 17

P.O.B.

N87°38'34"E 1232.49

S87°38'34"W 148.74

$\Delta=10^{\circ}19'15''$   
 $L=121.57$   $R=674.88$   
 $C.Brq.=S5^{\circ}35'43''W$   
 $C.=121.40$



New Right - of - Way  
117,376 SQ. FT.  
(2.70 acres)

S10°48'18"W 120.37

$\Delta=39^{\circ}46'10''$   
 $L=368.92$   $R=531.50$   
 $C.Brq.=S9^{\circ}04'47''E$   
 $C.=361.56$

N01°28'54"W 596.36

W. LINE OF THE OF THE  
SE 1/4, SE 1/4, SEC. 29, T. 58, R. 17

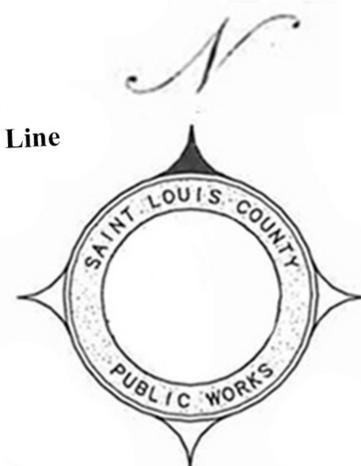
W. LINE OF THE SE 1/4,  
SEC. 29, T. 58, R. 17

FOUND MONUMENT  
SW CORNER OF THE SE 1/4,  
SEC. 29, T. 58, R. 17  
P.O.C.

S87°41'39"W 155.99

South Property Line

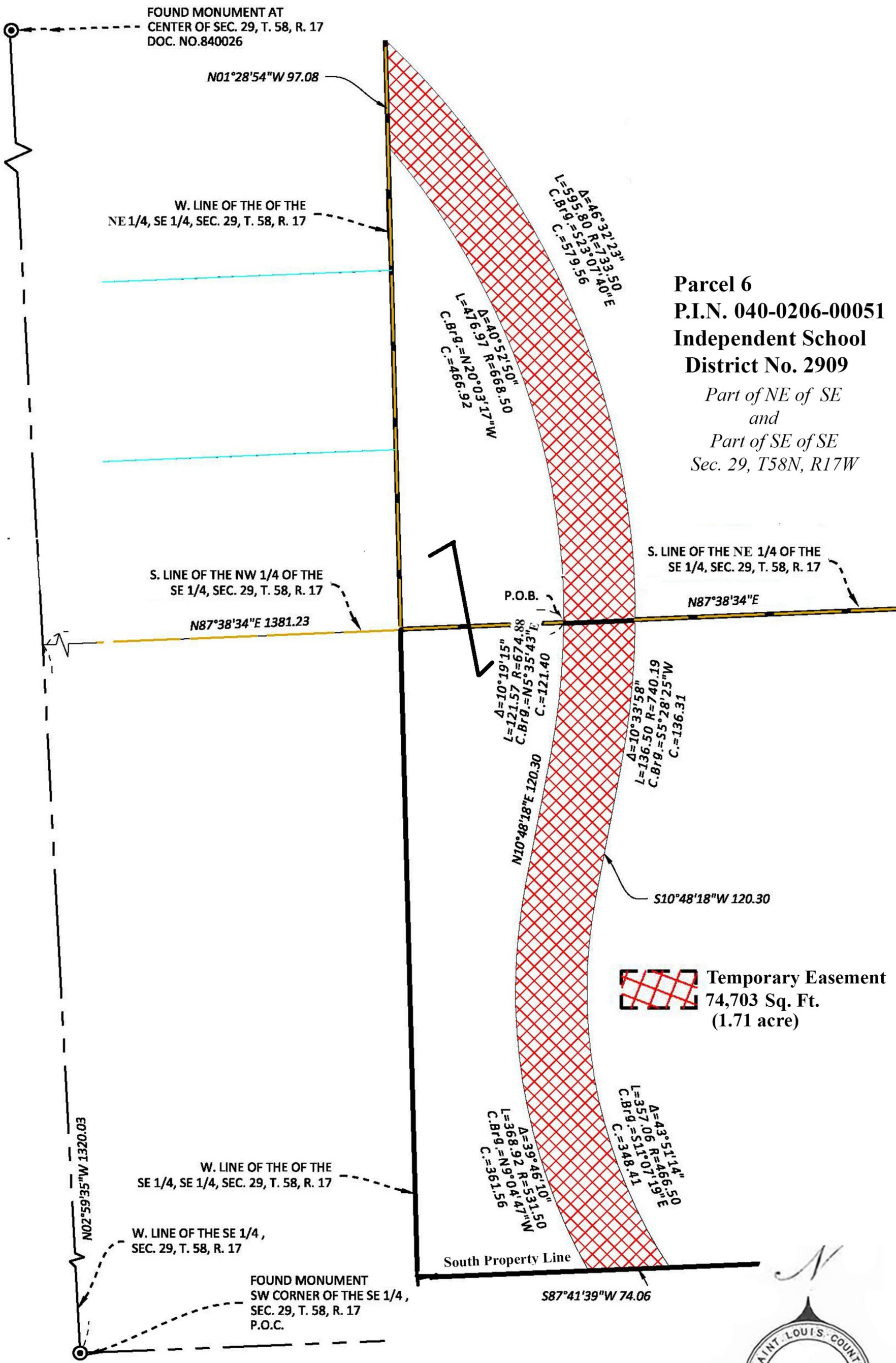
N02°59'35"W 1320.03



**EXHIBIT B**

**CSAH 142, Project 0142-860298**



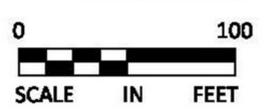


# EXHIBIT C

## CSAH 142, Project 0142-860298

### SURVEY NOTES

1. Boundary and existing conditions field data provided by St. Louis County.
2. The bearing system is based on the St. Louis County Transverse Mercator coordinate system, NAD83.



The Rock Ridge Public Schools- I.S.D. 2909 (School Board) and Education Minnesota Rock Ridge- Local 7394 (Teacher's Union) agree to the following contract hours for Misty Elliott through the end of the 2026-2027 school year.

- 8:00 a.m. - 4:00 p.m. Monday, Tuesday, Thursday, Friday

Her FTE calculation for the remainder of the 2025-2026 school year shall be .84. Her FTE calculation for the duration of the 2026-2027 school year shall be .86. As such, Misty will continue to receive all contractual benefits to which she is entitled based on her FTE for the 2025-2026 and 2026-2027 school years.

Misty's FTE calculation for the 2027-2028 school year shall return to 1.0.

This Memorandum of Understanding will expire on June 30, 2027.

Signed

  
\_\_\_\_\_  
(Head Negotiator)                      12/17/25  
(Date)

\_\_\_\_\_  
(Superintendent of Schools)                      (Date)

  
\_\_\_\_\_  
(Local President)                      12/17/25  
(Date)

\_\_\_\_\_  
(School Board Chairperson)                      (Date)

  
\_\_\_\_\_  
(Misty Elliott)                      12/17/2025  
(Date)



**Range Association of  
Municipalities and Schools**

5525 Emerald Avenue

Mt. Iron, MN 55768

[rams@ramsmn.org](mailto:rams@ramsmn.org) • 218.748.7651

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December 19, 2025

**RE: 2026 RAMS Dues Notice**

RAMS Members,

RAMS has been a constant source of advocacy and strength for our region since its founding in 1939. I'm grateful for your membership in RAMS.

**RAMS 2026 member dues are attached and will remain flat with a zero percent (0%) increase.**

Your commitment to our region makes us all stronger. As an organization, we will keep working hard for our cities, townships, and school districts, regionally and in St. Paul. Our local communities have shown that they understand that we are stronger together. Increasingly, our members are affected by decision-makers outside of the Taconite Assistance Area. We must work harder than ever before to have a seat at the table and tell our story. **Our goal is to benefit members by creating connections with and within the Taconite Assistance Area.**

Over the last year we have seen an increase in RAMS membership and engagement. We offer many opportunities for you. These activities include **lunch & learns, school and mayors' meetings, broadband, housing, EMS, permitting and regulatory reform, advocacy buss and lobby day, sulfate standard, municipal infrastructure, school aid, grants, and bonding.** Civic and associate membership continues to grow. We are building on our collaborative work with regional foundations and agencies. RAMS will continue to deliver phenomenal value to our membership and hopes to build on our successes in 2026!

Thank you for your past membership in RAMS and I look forward to our continued work together! I am always available by phone or email. I am especially interested in hearing how things are going for you. If RAMS can be helpful in any way, please invite me to one of your meetings or events. I am just an email or phone call away!

Sincerely,

Paul Peltier

Executive Director

[paul@ramsmn.org](mailto:paul@ramsmn.org)

Mobile: 218.431.1317

*Range Association of Municipalities and Schools (RAMS) The organization represents more than 155,000 residents and over 70 public sector units of government, including 27 cities, 33 townships, and 15 public school districts in the 13,000 square mile Taconite Assistance Area (TAA) of northeast Minnesota. As an organization, RAMS has represented the interests of the Iron Range region for 85 years.*



**Range Association of Municipalities and Schools**

5525 Emerald Avenue  
Mt. Iron, MN 55768

**Invoice**

**Invoice #:** 2026-034  
**Invoice Date:** 1/2/2026  
**Due Date:** 1/30/2026  
**Project:**  
**P.O. Number:**

**Bill To:**

ISD 2090 Rock Ridge  
411 5th Avenue South  
Virginia MN 55792

Date	Description	Amount
1/2/2026	2026 RAMS Membership Sales tax	2,161.00 0.00

Thank you for your continued support of RAMS!

<b>Total</b>	\$2,161.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$2,161.00

Phone #
218 748 7651